

CLERK'S GUIDE.

Merchant Office & Government Office

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CLERK'S GUIDE

OR

*A manual for young men desirous of entering into Mercantile
firms, and for students preparing for the Government
Accountantship &c Examinations*

WITH COPIOUS ILLUSTRATIONS ON

EXPORT, IMPORT, INSURANCE, SHIPPING, BOOK-
KEEPING, DOCKETING, DRAFTING,
PRECIS-WRITING, &c.

AND

Examination Papers with Answers

(Complete in Three Parts)

BY

A. T. MUKERJEE

Late of Messrs Schroder Smidt & Co

NINTH EDITION—*Revised and Enlarged*

Calcutta:

S. C. AUDDY & CO, BOOKSELLERS AND PUBLISHERS
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1932

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PREFACE.

THE author has endeavoured in his work, to supply a long-felt want, by collecting together within a small compass, all necessary informations, regarding the clerical profession. Most of those who depend on service, generally embrace clerkship, there is a rush in this department of life, still there is no system of training in vogue to make a model clerk. To remove this long-felt want the author has undertaken this most arduous and responsible work.

The author has experienced of the difficulties attending a young man desirous of learning office work. Those who know something of the duties, jealously guard the door against new comers, who are always left helpless in the hands of their seniors. The few books, for the guidance of clerks, that are to be met with, are either too complicated or too limited in their scope to be of any practical use. The author has tried his best in this volume to remove all obstacles from the path of young learners.

The book is divided into two parts. In Part I, attempt has been made to elucidate all the different functions of work carried in a Merchant's Office; and to make the book useful to all classes of readers, some of the processes, have been explained in Bengali. In Part II, every care has been taken to train young students for the Government Clerkship examinations.

The processes of *Docketing*, *Drafting* and *Proof-writing*, &c., have been illustrated by examples framed to help young students of the art.

Sets of model questions have been appended ; of these, those on Part II, are chiefly taken from the Government Clerical Examination Papers of various years

Should the book prove useful to those for whom it is intended, the author would think himself amply repaid

The author's sincerest thanks are due to late Babu Atul Krishna Mozoomdar, Assistant Book-keeper, Messrs Schroder Smidt & Co, and others, for the very valuable help they rendered him in the getting up of the book

In conclusion he begs to state, that any suggestions for improvement would be thankfully received and embodied in the next edition

20, AMHERST STREET, } *The Author*
1st May, 1892

PREFACE TO THE SIXTH EDITION

In this edition an attempt has been made to further improve the book by adding some illustrations on Preci-writing, and by answering fully the papers on Docketing, Drafting, and Preci-writing set in the Clerkship Examinations

CALCUTTA, } *The Author*
21st January, 1914

CONTENTS

Part I—Merchant Office

CHAPTER I

Export—

How to Export, 2-16 Form of Shipping Bill 3 Mate's receipt form 4 Jetty receipt form 5 Bill of Lading 7 Invoice 8 Exchange 9. Bill of Exchange form 11. Letter of Advice and Letter of Hypothication forms 13

CHAPTER II

Bills of Exchange—

The nature and negotiation of Bills of Exchange 17-28
Inland Bills 17. Foreign Bills 19. Mercantile forms 20
Mercantile Drafts 23 Foreign Bills of Exchange 24.
Bank Cheque 25. Receipt form 26 Letter of Credit 26

CHAPTER III

Import—

Hints on Import Department 29-40 Bill of Entry form 32
Jetty Challan form 33 Contract form 35 Delivery Order
form 36 Promissory Note form 37 Account Sale form
39. Bills of Parcel 40

CHAPTER IV

Insurance—

Hints on Insurance Department 41-54 Rates of Premium 43 Marine Policy form 47 Fire Policy form 50.
Renew form 51. Jute Insurance 52 Life Policy form
53. Re-insurance 54

CHAPTER V.

Shipping—

Hints on Shipping Department 55-74 Shipping order form 56 Entry and Clearance of vessels 57 Manifest 57 *Specimens of Applications* to the Collector of Customs 58-71 Demurrage 58. Bill of Entry 61 Vessel's outward entry and clearance 62 Charter party 63. Exporting Cargo 63 Bill of Health 67 Blue Peter 67 Letter of Call 69. Jettison 69 General average and Particular average 70

CHAPTER VI

Book-keeping—

Divisions of Book-keeping 74 *Debit and Credit* 75. Classes of accounts 75 Dr & Cr 75 Posting 76 *Single Entry*—Day Book 79 Ledger 83 Balance Sheet 90

CHAPTER VII.

Double Entry—Journal 91 Ledger 95 Trial Balance 107

CHAPTER VIII

Correspondence—

WITH BANKS—*Returning Drafts* 109 *Overland Remittance* 111 With Custom House 113 With Jetties 114. With Licensed Measurers 116 With Customers, other Merchants &c 116

CHAPTER IX

Vocabulary—

Of Mercantile terms 120-128.

Part II—Government Office

CHAPTER I.

Administrations—

Imperial 131, and Local 132

CHAPTER II.

Docketing 135 *Diarying* 144 *Referencing* 144 *Noting*
145 *Drafting* 146 *Endorsements* 153 *Takids* 154. *Office*
Memo 155 *Circulars* 157 *Resolution* 159 *Despatch* 160
Answers on Letter-Drafting 162 *Precis-writing* 192

Part III—Examination Papers

Clerkship Examination Papers P P III
Accountantship (1888-13) , A1

OPINIONS OF THE PRESS.

“ * * Mr A. T Mukerjee has published a manual for clerks which may be strongly commended. It deals alike with the duties that devolve upon a clerk in a mercantile office and in Government employment, and its teaching is practical and intelligent ”

10-7-94

The Englishman

“ * * It should assist in initiating the young office assistants into the mysteries of Book-keeping, Docketing, Drafting and Precising-writing. The book is intended to be of use to candidates for Government employment, as well as to those who are engaged in private business. It gives much information in a small compass ”

17-8-92

The Statesman

“ This publication has supplied a long-felt want by placing in the hands of our young men in a *compendious* form the information essential to the management of Mercantile and Government business. The attempt is a laudable one and we should like to see the book in the hands of those for whom it is intended ”

13-8-92

The Bengalee

“ * * In these days of hard competition most of our young men on leaving College, seek for some employment as clerks either in the Mercantile or in the Government offices in preference to the professional career which was so attractive in days gone by. A book of this kind supplies the *want* which such men have hitherto felt and considering the immense pains taken and the skill and talent displayed by the author in compiling it, we may confidently recommend for careful study. The nice got up of the work is combined with *cheapness* and it is to be hoped it may meet with the popularity it deserves ”

27-6-92

The National Guardian

“ It has supplied a long-felt want of the time. It shall prove itself to be of great help to the large number of our graduates and undergraduates who appear every year in the examinations for Clerkship and Subordinate Executive Service ” (5-6-92) “ The Students fresh from Schools and Colleges desiring to enter into clerical life will find material help in the publication. It contains valuable informations which will be useful not only to the beginners but also to the men of the Clerical Class ”

10-7-92

Hope.

"Since the majority of our young countrymen, either from necessity or by choice will take to the drudgery of the desk, it is as well that they should be well grounded in their respective duties. The book under notice furnishes these knights of the quill with weapons wherewith to fight that battle of their pitiable existence. The various transactions carried on in Mercantile firms, are fully explained, the duties of Drafting, Precising-writing, &c, elucidated with copious illustrations. The compiler's mastery of details and his earnest endeavours to make his work thoroughly intelligible and practically useful to the young beginner are worthy of all commendation."

2-7-92

The Indian Mirror

"This is very useful for young men desirous of serving in mercantile firms and for candidates preparing for the Clerkship and even the Subordinate Executive Service Examinations. The book contains the variety of much useful information, and the manner in which a great deal of matter has been condensed into a small compass considerably enhances its value. The portion relating to Book-keeping has especially recommended itself to us."

4-6-92

The Amrita Bazar Patrika

"It appears to be a useful compilation. It is certainly calculated to help men reading for the Clerkship Examinations as it gives hints on Book-keeping, Docketing, Drafting, &c" (26-9-92) "It seems to have met a want, for already second edition has had to be issued. It gives all that a clerk may want in the day of Drafting, Precising-writing, Book-keeping, &c, and will be useful not only to those reading for the Clerkship examinations but also to those seeking to qualify for mercantile offices."

24-9-94

The Indian Nation

"It is a really useful publication intended for young men desirous of entering into mercantile or Government service. The first part dealing with matters mercantile, contains though in a nutshell some very valuable informations on Export, Import, Book-keeping &c. The second part relates to Government service, and gives useful hints on the Clerkship and Sub-service Examinations. It will surely prove a great help to beginners."

'9-8-92.

The Hindu Patriot

" * * *Clerk's Guide* will supply a *desideratum* long felt in this country. It will be a very useful book to those entering into business, as it contains all necessary details required in merchant's offices from Book-keeping down to Custom House Pass. The books that are already in use, cannot be learnt without help, but the prominent feature in the "*Clerk's Guide*," is the vernacular explanation of every thing difficult and new to beginners. Any one wishing to learn business should have a copy of it."

4-3-92

SASHI BHUSON GHOSE,
Accountant, Messrs Balmer, Lawrie & Co

" * * It has supplied a long-felt *desideratum* of a handy work, containing full directions for the management of official business, and lucid explanation of technical terms constantly used therein. The book may be safely recommended to those for whom it is intended."

22-2-92

KEDAR NATH BOSE,
Asst Book-keeper, Messrs Ralli Brothers.

" * * I am glad to be able to say the publication will remove a long-felt want. It contains a mine of valuable informations which will not only be of use to the uninitiated but will be of material help to a large class of our brethren of the quill, holding junior appointments in Mercantile firms. Although the plan of the book admits of considerable expansion in view of being *universally* useful, the subjects treated are sufficiently varied to make it useful for all ordinary purposes."

4-3-92.

PANNA LALL MITTER, *Book-keeper,*
Joint Stock Co, Messrs Octavius Steel & Co.

"This is a treatise to help the assistants in Merchant offices to give an insight into the system of working observed therein. As one belonging to the humble, but maligned profession, I cannot but admire the zeal of the author, who has evidently laboured under disadvantage."

"To the apprentices this book should be a valuable companion, as it opens to them the portals hitherto kept closed by the intelligent, but favoured few, who have entered the business line, but are scrupulously avoiding to impart instructions sufficient to beget knowledge in them."

23-1-92

HARIDASS BANERJEE,
In charge Export Dept, Messrs Stanley & Co.

"It is a treatise well adapted for the use of beginners who intend to attain some knowledge of business in a Merchant's office. I am well confident that boys after leaving schools will be able to form an idea of practical business that is carried on in a Mercantile firm "

2-1-92

CHUNDY CHURN MULICK,
Book-keeper, Messrs F W Heilgers & Co

"Your collection is much to your credit, and I wish young Babus after leaving schools should each be possessed with a copy of your work, which will help them materially on their entering into the business career of their lives "

16-2-92

PROSANNA KOOMAR MITTER,
Hd Native Acct, Messrs Jardine Skinner & Co.

"I am of opinion, that it is a really useful publication well selected and carefully arranged I would recommend it, to be the best companion of all young men, who after leaving the schools or colleges intend to enter in a Mercantile firm or start a business of their own "

1-3-92

MADHUB CHUNDER BANERJEE,
Book-keeper, Messrs Turner Morrison & Co.

"We are strongly of opinion, that it will help a good deal in informing an idea of business in the various departments of a Mercantile firm, especially to beginners fresh from Schools and Colleges

"We shall be happy to hear of your trouble and expenses being remunerated "

23-1-92

KANAI LAL MULICK, *Book-keeper,*
K C MITTER, *Insurance Hd Clerk,*
SUBUL CHUNDER DHUR, *Cashier,*
Messrs. Graham & Co

"It is replete with useful hints and information all very neatly arranged and gives within a necessarily narrow compass a very clear view of what is done in a Merchant's office With such a book in his possession a beginner need not be at a loss to turn his hand to any work placed before him In the interest of useful knowledge I sincerely wish the book every success "

2-3-92.

K C MUKERJEE, *Accountant,*
Messrs Mackneill & Co.

Testimonials.

"We have much pleasure in certifying that it will be very useful to the beginners, as it opens to them all the difficulties of office work. We can recommend it, to every young man, requiring a good knowledge of Mercantile business"

RAJNARAN BOSE, *Book-keeper,*

TOOLSY DASS SEAL, *Hd Asst, Sale Dept.*

4-2-92 HARIDASS NUNDY, *Hd Clerk, Ins Dept,*

NIMAI CHURAN PATHOK, *Hd, Asst, Tea*

Testing Department, Messrs Finlay Muir & Co

"The matter in it is nicely arranged and affords an easy reference To young men from school with ordinary intelligence intending to enter a Merchant's office, your treatise will certainly be the best guide"

3-5-92

WOOMA CHURN GHOSE, *Book-keeper,*
Messrs Gillanders, Arbuthnot & Co

"It has all the informations required for learning Book-keeping at home, and the beginners may learn how to keep Books of the Merchant office, at a glance and without the help of a Book-keeper I am quite confident that the "*Clerk's Guide*" would be of great use if properly used and my office friends ought to have a copy for their children to learn Book-keeping at home"

5-3-92

TARINI CHURN BANERJEE, *Accountant,*
Messrs Octavious Steel & Co

"I have much pleasure to recommend to any one, requiring a good book to obtain particular knowledge of mercantile transactions, as well as of Government office duties"

25-4-92

NILMONEY MUKERJEE, *Hd Asst,*
Import Dept, Messrs Schroder Smidt & Co

"I consider it a useful book The author has taken much pains to collect many interesting informations, which I presume, will greatly help beginners with an idea of the nature of works done in a Merchant's office"

15-2-92

RAJENDRA NATH SEN,
Book-keeper, Messrs Ernsthausen & Co.

"It will prove very useful to those, who, wish to enter into Merchant's office, as it contains important informations regarding almost all the business a merchant has to deal with Besides the author has very ably and clearly elicited the theories on Book-keeping I wish that every young man desirous of being himself a trades-man or a trader's clerk, should go through the book once, and keep in memory the directions and theories the book is abounded with "

25-1-92 NUNDO LALL MOOKERJEE, *Book-keeper,*
Messrs Ullmann Hirschhorn & Co

"It can give the useful business knowledge of Merchant's offices to beginners just out from schools and seeking for employments It will be a help to them as their guidance in their daily routine works

"I advise every beginner in such business to buy a copy and to read it to be a useful hand "

23-1-92 PUNCHANON CHATIERJEE, *Book-keeper,*
Messrs Rentiers & Co

"So far as it goes this "*Clerk's Guide*" is one of the most satisfactory books of the kind, that I have seen No point touched upon is slurred over , a great deal of matter is condensed into a small compass and at the same time expressed in a simple easy style Taking it as a whole, this is a practical book as such its usefulness will not be limited to the class of young men, for whom it is especially intended "

19-4-92 CHUNDY CHURN BANERJEE,
Acct, P W Dept, Sone Canal's Rvr Dun

"It will prove a very valuable *Compendium* to that numerous class of young men who intend to join Mercantile offices The First Part of the book is devoted exclusively to information relating to the different departments of a mercantile concern—informations which had hitherto been zealously withheld from the public Part Second relates to informations pertaining to Government offices which will enable Merchant's clerks and others generally to have some idea of the manner in which business is carried on in our public offices."

PUNCHANON MUKERJEE,
Author of Aids to Drafting, Docketing and
Precis-writing.

"I am of opinion that it is a really useful work. Very well adapted to the needs of those, who may compete in the Clerkship examinations, as well as of those who may serve in Merchant's offices. The chief attraction of the book lies in its variety of detailed informations about the way in which work is done in Government offices."

19-4-92

RAI KOYLAS CH MUKERJEE, BAHADOOR,
*Late Hd Asst, Judl. Dept, Bengal
Secretariate*

"It affords me the greatest satisfaction to record my opinion on the merits of the work entitled "*Clerk's Guide*"

"Babu Ashootosh Mukerjee being an intelligent, energetic and persevering young gentleman, was evidently at great pains to collect materials, and has bestowed great labour upon the work, expressly for the benefit of young men just entering into world. Those who wish to enter into Mercantile office, will find the ground exploded for an easy walk in after life, and those who will decide upon passing the Government Clerkship examinations, will find the must dispelled

"Parents and guardians ought to impose upon themselves as a duty to provide their children and minors with a copy of "*the Guide*," and young men ought to be thankful to the author for it

"Further, I may add "*the Guide*" is the first of its kind, which has ever been attempted at by any gentleman having the interest of his country at heart to bring it out"

15-4-92

PEARY MOHUN BANERJEE, *Pensioner,
Government of India*

"Young men just out from schools, seeking employment will find in it matters which will help them much in offices. It can well be styled the *Vade-mecum* of junior clerks. Much has been done, but more is yet to be done in way of its completion"

19-4-92

SASI BHOOSON SEN,
Asst. Accountant of Land Acquisition Office.

"I think that it will be useful to the beginners who care to learn the business of a Mercantile firm, and shall be very happy to recommend it to them"

. 26-1-92.

AUNADY NATH GANGULI, *Hd. Clerk,
Shipping Dept, Messrs Turner Morrison & Co.*

“** শিক্ষানবীশ ও কেরাণী পরীক্ষার্থীদিগের এমন একখানি পুস্তকে সবিশেষ উপকার হইবার সম্ভাবনা, পুস্তকখানি হইয়াছেও ভাল।”

১৬-২-৯৯।

বঙ্গবাসী।

“** ইহাতে কাজ কর্ত্ত্বের প্রণালী অতি বিশদরূপে দেখান হইয়াছে। আমবা পুস্তকখানি পাঠ কবিয়া সম্ভাষ লাভ করিয়াছি। ইহাকে কেরাণী-বন্ধু বলিলেও অত্যাক্তি দোষে দূষিত হয় না। আমরা সকল মসীজীবীকেই এই পুস্তকখানি পাঠ করিতে অনুরোধ করিতেছি। এরূপ দরকারী পুস্তক কেরাণীকুলের বিশেষ অভাব ছিল। এতদিনে সেই অভাব বিদূরিত হইল।”

২০-২-৯৯।

সহচর।

“** এই পুস্তকখানিতে কেরাণীদিগের শিক্ষা করিবার অনেক বিষয় আছে। যাহারা সওদাগরী কিংবা গবর্ণমেন্ট আফিসে কেরাণীগিরি চাকরী করিতে প্রথম প্রবেশ করেন, তাঁহারা যে এই পুস্তকখানি হইতে বিশেষ উপকাব ও সাহায্য লাভ কবিতে পারিবেন, এরূপ আমবা আশা করিতে পারি। আমরা এ প্রকার প্রয়োজনীয় পুস্তকেব বহুল প্রচার কামনা কবি।”

২১-৩-৯৯।

সোমপ্রকাশ।

“** কেবাণীদেব জন্ম এই বইখানি প্রকাশিত হইয়াছে। ইহাব এক ভাগে বাণিজ্য সম্বন্ধীয় বিষয় বিবৃত হইয়াছে, আর এক ভাগে সবকারী চাকরী, কেরাণীগিবি ও ডেপুটিগিরি পরীক্ষা সম্বন্ধে আবশ্যকীয় বিষয় সকল লিপিবদ্ধ হইয়াছে।”

৩০-৪-৯৯।

সঞ্জীবনী।

“** স্কুলে সাহিত্য, ইতিহাস, অঙ্ক প্রভৃতি সাধারণ শিক্ষা হয়। এই জন্ম স্কুল ছাড়িয়া কোন আফিসে প্রবেশ করিলে প্রথম প্রথম এক নূতন জগতে প্রবেশেব ন্যায় বোধ হয়। আফিসের কার্য যে অতি দুরূহ তাহা নহে, কিন্তু তাহার পদ্ধতি না জানা থাকা হেতু প্রথমে অতি কষ্ট বোধ হয়। আফিসের কার্য নূতন প্রবেশার্থীদিগের কার্য প্রণালী সহজে শিক্ষাব জন্ম এই পুস্তক লিখিত হইয়াছে। ইহাতে গ্রন্থকার আফিসের কর্ত্তব্য সকল প্রকার কার্যেরই বিবরণ দিয়াছেন, নূতন লোকের পক্ষে তাহাতে অনেক সাহায্য হইবে। * *”

১১-৩-৯৯।

সময়।

“** এই পুস্তকখানি সংগ্রহ ও ব্যাখ্যা বিষয়ে আন্ততঃ্য বাবুর বিশেষ গুণগণনা প্রকাশ পাইয়াছে বলিতে হইবে। আজকাল কেরাণী মহলেব বেক্সপ দুর্গতি তাহা প্রায় কাহাবও অবদিত নাই। যদি কোন যুবক বিদ্যালয় পবিত্যাগ করিয়া স্থপারিস, হস্তলিপি, পবীক্ষা বা অন্ত যে কোন উপায়েই হউক কোন আকিসেব শিক্ষানবীশ নিযুক্ত হইতে পারিল, কিন্তু তাহাকে বড় করিয়া শিখাইয়া পড়াইয়া নয়, এমন সহদয় কেরাণী প্রায় দেখিতে পাওয়া যায় না। স্বতরাং সে ব্যক্তি চাকরি করিতে গিয়া নহানুভূতির লোক না পাইয়া মহা বিপদগ্রস্ত হইয়া পড়ে। এবস্থিধ যুবক আন্ততঃ্য বাবুর এই পুস্তকখানি পাঠ করিয়া যে বিশেষ উপকৃত হইতে পাবিবে, এবং আকিস নংক্রান্ত কাজ কর্ত্তের যে একটি মোটামুটি আভান পাইবে, ইহাতে আর সন্দেহ নাই। ** ”

১৫-২-৯৯।

বঙ্গ-নিবাসী।

“ইহাতে কেরাণীদিগেব কতকগুলি অবশ্য জ্ঞাতব্য ও অতি প্রয়োজনীয় বিষয় নকল নিবন্ধ আছে। নওদাগবী আকিসে যে সকল বিষয় বাহিরের লোকেব জ্ঞানিবার উপায় নাই, অথচ যে গুলি না জানিলে নওদাগবী ব্যাপারে অভিজ্ঞতা লাভ করিতে পারা যায় না, গ্রন্থকাব নেই নকল বিষয় বিশদরূপে গ্রন্থ মধ্যে সন্নিবেশিত করিয়াছেন। যাহারা গভর্ণমেন্ট আকিসের কেরাণীগিরি সম্বন্ধেও বিশেষ বিবরণ জানিতে ইচ্ছা করেন, তাহারাও এই গ্রন্থ হইতে অনেক সাহায্য পাইবেন।”

৭-৪-৯৯।

হিতবাদী।

“** বাহাদিগকে কেবাণীগিরি করিয়াই জীবন বাত্ৰা অতিবাহিত করিতে হইবে, তাহাদের সুবিধার জন্ত এই পুস্তকখানি বাবু এ. টি. মুখোপাধ্যায় প্রণয়ন কবিয়াছেন। শিক্ষানবীশ মসীজীবীর পক্ষে পুস্তকখানি বিশেষ উপকাবী হইয়াছে। ইহাতে শিখিবার বিষয় বিস্তার আছে। মূল্যও অধিক কবা হয় নাই। কেরাণীগিরির পথ প্রশস্ত করিয়া গ্রন্থকার বাঙ্গালী মাত্রেই ধন্যবাদার্থ হইয়াছেন।”

২৩-২-৯৯।

প্রকৃতি।

CLERK'S GUIDE

PART I.

MERCHANT OFFICE

ABBREVIATIONS.

a/c	=	Account	Co	=	Company
B/E	=	Bill of Exchange	Do	=	{ Ditto, <i>i.e.</i> , the same
B/L	=	Bill of Lading	LD	=	Limited
d/d	=	Days after date	NO	=	Number.
d/o	=	{ Delivery order, (<i>Merchant</i>) Demi-Official letter, (<i>Gout</i>)	SS Str	}	= Steamer
d/s	=	Days after sight	B O	=	By order.
m/d	=	Months after date	E E	=	Errors excepted.
ms/t	=	Months after sight.	Cr	=	Creditor.
%	=	Per cent	Dr	=	Debtor
S/o.	=	Shipping order	D. B.	=	Day Book.
@	=	at	J. N	=	Journal
₹	=	{ Per, by, for every or each	L D	=	Ledger
Rs	=	Rupee.	H E	=	His Excellency.
Re	=	Matter of	Hon.	=	Honourable
Supdt.	=	Superintendent.	Esq	=	Esquire
Acctt.	=	Accountant	Mr	=	Mister
Magte	=	Magistrate.	Mercht	=	Merchant
Regr	=	Registrar	Govt	=	Government.
Asst	=	Assistant	Secy.	=	Secretary
P O.	=	Post Office	Comr.	=	Commissioner.
U. S	=	Under-Secretary	Cir	=	Circular.
Pros	=	Proceedings	Encl.	=	Enclosure.
			Sd.	=	Signed
			Fol	=	Folio.
			Viz.	=	Namely

CLERK'S GUIDE

PART I.



OFFICE

An office is a place where a particular kind of business is transacted

For our present purpose we have classified offices into—
(1) Merchant Offices, and (2) Government Offices

In *Merchant Offices*, dealings on a large scale in every species of exchange, in the produce of land, in manufactures, in bills or in money, are transacted. The purchase and sale of goods, wares, and merchandise, either wholesale or retail, are also carried on through these firms.

In *Government Offices*, transactions between one Government and another, or between the Government and the public, or between the Government and other local bodies or the people, or between heads of departments and local bodies or other Governments are carried on

A Merchant Office may again chiefly be divided into two departments,—(1) Export and (2) Import. Besides these, there are other minor departments, such as, Insurance, Shipping, &c

Offices under the Government are in the same way divided into—first, *Administrative*, and second *Executive* departments. The first administers laws, and helps to the good management of the realm. The second enforces the laws, which are necessary for good Government. Details of the procedure will be narrated in the Second Part

MERCHANT OFFICE

CHAPTER I

The sending of goods and produce from one country to another for sale is called *Export*, while the goods and produce themselves are called the *Exports*

How to Export.

If Messrs Beatson & Co of London were to send an order of 100 bales of Jute and 50 bales of cotton to Messrs Banerjee & Co of Calcutta, they would execute the order thus —

Messrs Banerjee & Co would, first of all, engage freight for the goods and obtain shipping order (*for form, see Chapter IV*), for which they would write to the owner or agent of some vessel that is bound for London. Suppose Messrs Graham & Co are the agents of the Steamer '*Arabia*' which is bound for London, then Messrs Banerjee & Co would write to Messrs Graham & Co in the following way, asking for a shipping order —

To

Calcutta, 30th May, 1912

Messrs Graham & Co

Agents, S S *Arabia*

Dear Sirs,

Please let us have a shipping order in the above Steamer for 100 bales of jute and 50 bales of cotton to London. Shipping order per bearer would greatly oblige

Yours faithfully

Banerjee & Co

The next step they would take is to fill up a Custom House Challan or Shipping Bill for the purpose of obtaining *permit* from the Collector of Custom to *Export*. A form, showing how to fill up a Shipping Bill, will be found in the next page. It requires an One-anna Court Fee Stamp to pass through the Custom House.

NB — A special toll, $\frac{1}{8}$ being of the Landing charges on import goods and the same proportion of the Jetty charges on the exported articles, when the goods pass through the Jetties, has been fixed from 1st January 1893 to defray the new Wet Dock expenses at Khidderpore.

Shipping Bill or Export Challan.

BANERJEE & CO.

FORM OF SHIPPING BILL

Ship's name	Whether British or Foreign, If foreign, the country.	Master's name.	Port or place of destination	Marks	Numbers	Description of packages	Quantity, quality and description of goods	Total value for duty	Remarks
1	2	3	4	5	6	7	8	9	10
Arabia	British	Cooper	London	B & Co J.T. 1/100 B & Co C.T. 1/50	100 50	Bales. Bales.	Jute weg 200 mds. @ Rs 12 Cotton weg 90 mds @ Rs. 20	Rs. 2,400 Rs 1,800 Rs 4,200	Country.

We declare the value of the goods above described to be Rs 4,200.

Name of Exporter or Agent.

Name of Officer in Charge
of the Custom House

Dated 1st day of June, 1912.

On receipt of the Customs Export Pass, Messrs Banerjee & Co. would see which of the *two* ways of putting the goods on board would suit them. They might ship the goods either (1) through the jetty, or (2) place the boats laden with the cargo alongside the steamer '*Arabia*' for direct shipment. In the former case, having filled up a jetty challan, Messrs Banerjee & Co. would pay the special toll and jetty charges to the Port Commissioners, and obtain permission of the Superintendent of the Jetties to ship the goods. The Shipping order, the Customs permit, and the Superintendent's orders are then filed with the Export Shed Officer, who receives the goods and grants receipts in the form annexed hereto. In the latter case the shipping order, together with the Export Challan, is sent on board direct to the Chief Officer, who receives the goods and grants a receipt, which is called the Mate's receipt. Its form is given below.

MATE'S RECEIPT FORM

No —

Calcutta, 1st June, 1912

Received on board the S.S. '*Arabia*' from Messrs Banerjee & Co. the undermentioned merchandise, in good order and condition, under shipping order, dated 30th May, 1912.

MARKS	QUALITY	DESCRIPTIONS
B & Co JT 1/100	100	Bales of Jute
B & Co C T 1/50	50	Bales of Cotton

JETTY RECEIPT FORM.

—0—

The Commissioners for the Port of Calcutta,
Jetty Export Department

Received in outward good order and condition from *Messrs. Banerjee & Co.*, the packages of Jute and Cotton detailed below, *one hundred and fifty only*, for shipment on board the S.S. '*Arabia*' for *London*. Weight, contents and state of contents, unknown and not accountable for leakage or breakage

MARKS.	DESCRIPTION.	QUANTITY STATED IN WORDS.	RUNNING TOTAL.
B & Co. J T 1/100	Bales of Jute.	Hundred only	150
B. & Co. C. T. 1/50.	Bales of Cotton	Fifty only.	

Calcutta, 1st June, 1912.

Shed Officer.

Jetty Superintendent

When the goods have been thus shipped on board the Steamer *Arabia*, it becomes necessary to bind the Captain for their safe delivery to the consignees at the Port of discharge. Accordingly, a set of '*Bills of Lading*' generally in triplicate but very rarely also in quadruplicate is made out and signed by the Captain. The blank forms of the Bills of Lading are obtainable from the agents of the vessels, free, but, chargeable with a stamp duty of annas four each. The Captain, before he signs the Bills of Lading, collates the Jetty receipt or the Mate's receipt, attached thereto by the shippers, with the filled up Bills of Lading forms, and in exchange thereof delivers the signed documents to the shippers. We have been speaking of Bills of Lading, and now we shall consider

What is a Bill of Lading and how to write it ?

It is a document given by the master or agent of a ship, acknowledging the receipt of goods specified

It is usual to make out three or four bills, one for the Shipper for office copy, the second to be held by the Captain for his reference called Captain's copy and the rest to be sent to the person to whom the goods are consigned, by which he can claim them on their arrival

Then an invoice (*Challan*) of the goods sent, is made out for the consignees. Now,

What is an Invoice ?

It is a list or account of goods, that have been sold or sent, on a certain day, by one person to another, stating all the particulars and the prices

The invoice is sent by the seller to the buyer, either along with the goods or separately by post

Specimen forms of Bill of Lading and of Invoice are sub-joined for reference

Bill of Lading.

B & Co
J T
1-100

SHIPPED in good order and condition, by *Banerjee & Co*, on board the Steam Ship *Arabia*, whereof her master for this present voyage *Cooper* lying in the Port of CALCUTTA, and bound for *London* say—

B & Co.
J T
1-50
Measuring Tons
30
@ £1 15s per
Ton of 50 Cb ft
=£1 1s

100 *Bales of Jute and 50 Bales of Cotton*, being marked and numbered as in the margin, and are to be delivered in the Port of *London*, or so near thereunto as she may safely get, unto *order* or to his or their assigns, on payment of freight for the said goods in cash, as per margin, in *London* Average as customed

The following are the exceptions and conditions above referred to —

Weight measure, quality contents and value unknown

(The act of God, King's enemies, fire and all other dangers, and accidents of the seas, rivers, and navigations of whatever nature and kind, excepted)

In Witness whereof, the Master or Agent of the said Ship has signed *three* Bills of Lading exclusive of the Master's copy, all of this tenor and date, one of which being accomplished, the others to stand void

DATED AT CALCUTTA, *1st June 1912*

Not accountable for number and countermarks

Graham & Co

After the goods have been exported and the invoice for them has been made out, the next step for Messrs Banerjee & Co, would be to realize the amount of the Invoice from Messrs Beatson & Co. In doing so Messrs Banerjee & Co. would draw up a set of Bills of Exchange (*Hoondy*) and negotiate it through one of the local Exchange Banks. If Messrs Banerjee & Co do not wish to draw the amount of their Invoice on the consignees, they will send the Bills of Lading direct to Messrs Beatson & Co, and wait for the remittance from them. On the other hand Messrs Beatson & Co in remitting the proceeds of the invoice, would buy a draft on Calcutta in one of the banks in England, and forward the same to Messrs Banerjee & Co, who, on presenting it to the Bank's agents in Calcutta, would receive the equivalent in the Currency of the place. The Currency of England is in Pounds sterling, as Rupees, annas and pies are with us. It is evident from this, that a Merchant of England, if he wants to pay a Merchant of India, would do so in English coins, for the equivalent of which the latter would receive in Rupees, and pies. This is called the *Arbitration of Exchange*.

EXCHANGE

Exchange is the method of finding what sum of money of one country is equivalent to any given sum of money of another, according to a given *course of Exchange*.

The *Course of Exchange* is such a *variable* or *uncertain* sum of money of one place, as is proposed to be given for a certain or constant sum of that of another, thus for instance, one Rupee, a fixed sum or piece of money is given for a variable sum of English money, *viz* 1s 11½d, 2s or 2s 1d, more or less according to circumstances.

The *par of Exchange* is such a quantity of money of one country, as is intrinsically equal to a certain quantity of money of another, thus 2s is the *par* value of a Rupee, and when Rupee is exchanged for 2s, the exchange is said to be at par

Exchanges are carried on by merchants and banks by means of written instruments, called **Bills of Exchange**.

A Bill of Exchange on Calcutta entitles the holder to obtain an amount of rupees in Calcutta for the value of the amount mentioned in the Bill

As previously stated, if Messrs Banerjee & Co, want to realize the value of goods sent by them to Messrs Beatson & Co, the former would draw up a set of Bills of Exchange (*for m annexed hereto*) in Pounds sterling on the latter or on their Bankers, and attach thereto the shipping documents such as the Bills of Lading, the Policy of Marine Insurance (*See Chapter on Insurance*), the Letter of Hypothication (*See Pp 13-15*), an Abstract of the Invoice (*in duplicate*) and sell them to one of the Exchange Banks of Calcutta (*say Agri Bank*) for which they will receive equivalents at the Current Exchange ruling at the time

Let us see what will be the equivalent of Rs 4,559 of invoice (*see ante*) in Pounds, when the rate of exchange is at 1s 11 $\frac{1}{4}$ d

$$1s \quad 11\frac{1}{4}d = 23\frac{1}{4}d = \frac{93}{4}s = \frac{23}{16}s = \frac{23}{32}s$$

$$\therefore \text{by the question } 1 \text{ Rupee} = \frac{32}{23}s$$

$$\therefore Rs \ 4559 = (\frac{32}{23} \times 4559)\text{s} = \text{£}441 \ 13s$$

No. 10

Bill of Exchange Form.

CALCUTTA, 2nd June, 1912

Exchange for £441 13s.

At *Three Months* after sight to this *FIRST* of Exchange (Second & Third unpaid) pay to the order of *ourselves* the sum of *Four hundred and forty-one pounds and thirteen shillings sterling* Value in ourselves and place the same with or without advice to account of *Messrs Beatson & Co of London* Bill of Lading for *100 Bales of Jute and 50 Bales of Cotton per St Arabia* attached to be given up on acceptance

To the Bank of England, } BANERJEE & Co
LONDON

CALCUTTA, 2nd June 1912.

Exchange for £441 13s

At *Three Months* after sight of this *SECOND* of Exchange (First & Third unpaid) pay to the order of *ourselves* the sum of *Four hundred and forty-one pounds and thirteen shillings sterling* Value in ourselves and place the same with or without advice to account of *Messrs Beatson & Co of London* Bill of Lading for *100 Bales of Jute and 50 Bales of Cotton per St Arabia* attached to be given up on acceptance

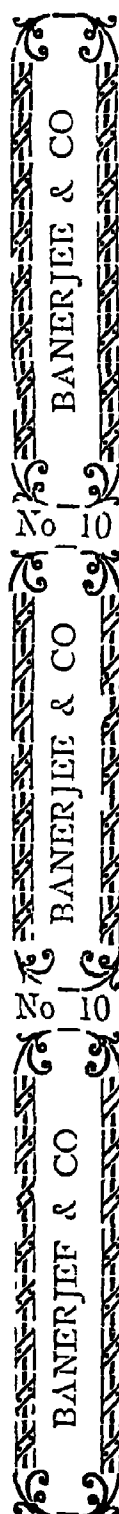
To the Bank of England } BANERJEE & Co.
LONDON

CALCUTTA, 2nd June, 1912

Exchange for £441 13s

At *Three Months* after sight of this *THIRD* of Exchange (First & Second unpaid) pay to the order of *ourselves* the sum of *Four hundred and forty-one pounds and thirteen shillings sterling* Value in ourselves and place the same with or without advice to account of *Messrs Beatson & Co of London* Bill of Lading for *100 Bales of Jute and 50 Bales of Cotton per St Arabia* attached to be given up on acceptance

To the Bank of England, } BANERJEE & Co.
LONDON



Later on is given in form a Bill made against the Agia Bank for the equivalent of £441 13s at 1s 11 $\frac{1}{4}$ d

A set of Bills of Exchange usually consists of three, and is chargeable with *ad valorem* (see *Appendix A*) stamp duty

In the usual course the agent, Bank of Calcutta, will send the Bill of Exchange to the corresponding firm in London, and present the same to Messrs Beatson & Co for *acceptance or payment*

The readers would note here that, if the consignees be of established good credit, the Bills of Lading, and other documents relative thereto, are delivered by the Bank to them,—that is on whose account the draft was drawn,—on their undertaking to pay the amount of the bill on its maturity. If the consignees be otherwise, the documents are not made over to them unless and until they pay off the amount of the draft

When the consignees get hold of the Bill of Lading they present it to the agent of the steamer for *delivery order*, get out Customs permit, and receive the goods in exchange thereof

In case when drafts are passed through the Banks, it is customary with the drawer to inform in writing that he has done so. This is called *advising a draft*

To advise a bill is to inform the drawee that he has been valued, at certain sum and at a usance, against shipment of goods per some steamer on account of a certain person mentioned therein, and request him to honour the draft on presentation. It is written in the following way —

LETTER OF ADVICE

Calcutta, 2nd June, 1899

*The Bank of England,
London*

Dear Sir,

We beg to advise, having this day made free to value upon your goodselves for account and authority of Messrs. Beatson & Co of London, against our shipment to them of 100 Bales of Jute and 50 Bales of Cotton & Steamer 'Arabia' to London

No 4 for £441 13s @ 3m/st favoring ourselves and shall thank you to honor the same on presentation.

Bills of Lading and Policy of Insurance are attached to the draft to be given up on acceptance

*Yours faithfully,
Banerjee & Co.*

LETTER OF HYPOTHICATION

To

THE CENTRAL BANK, LD

Calcutta, 2nd June 1899

Dear Sir,

HAVING this day negotiated with you, one set of Bills of Exchange drawn on Messrs *The Bank of England*, the particulars of which are noted at foot, and having at the same time handed to you as collateral security for the due acceptance of the said Bills, the Bills of Lading and shipping documents belonging to us of the several Goods also stated at foot, our agreement is understood to be as follows —

The said *Central Bank* are, on the said several Bills of Exchange being accepted by the Drawees, to deliver to the latter the said Bills of Lading and Shipping documents

But in case the said Bills of Exchange should be refused acceptance, or in case of the suspension of payment by the drawees before such Bills are accepted, then we hereby authorise the said Bank or any Manager, or Agent thereof to sell the said Goods, and to apply the net proceeds (after deducting usual commission and charges) in payment of such Bills with re-exchange and charges, the balance if any, to be applied in liquidation of any other debt or liability of ours to the said Bank any ultimate balance to be at our disposal, and in case the net proceeds of such goods shall be insufficient to pay the amount of any such dishonoured bills with re-exchange and charges, we authorise the *Agra Bank* or the holders thereof for the time being, to draw on us for the deficiency, and we engage to honour such drafts on presentment or to pay to the said Bank the amount in London

We also authorise the *Central Bank* or any Manager or Agent thereof, (but not so as to make it imperative) to insure the above Goods from sea risk, including loss by capture, and also from loss by fire on shore and to add the premium and expenses of such insurances to the amount chargeable to us in respect of the said bills, and to take their recourse against the said goods, or against us for their reimbursement, and also to sell any portion of the said goods which may be necessary of payment of freight, and the said Bank are to take such measures generally and to make such charges for commission, and to be accountable in such manner, but not further or otherwise, as in ordinary cases between a merchant

and his correspondent, it being hereby declared that the Bank is not to be liable for the default of any broker or auctioneer employed in the sell of the goods

It is mutually agreed that the delivery of said collateral securities to your Bank shall not prejudice your rights on said bills in case of dishonour, nor shall any recourse taken thereon affect the title of the Bank to the said securities to the extent of our liability to your Bank as above

The said Bank in case the drawees of any bill or bills refuse acceptance, is hereby authorised, at the discretion of its Directors, Manager or Agent, to give up the Bill or Bills of Lading and shipping documents to any acceptor for honour of any bill or bills at maturity, without prejudice, nevertheless, to the power of sale hereinbefore contained

Your obedient servants,
BANERJEE & Co

Bills and Documents above referred to

PARTICULAR OF BILLS				PARTICULAR OF GOODS	
Date	Amount			Bills of Lading	Name of ship
1899 2nd June	£441	13		The Bank of Eng- land	100 Bales Jute and 50 Bales Cotton
					Steamer Arabia

CENTRAL BANK

D₁.

TO BANERJEE & CO

	To value of our one set Bill of Exchange documents for acceptance, 3 Months after sight on the Bank of England £441 13s @ 1-11 $\frac{1}{8}$ d ₹ Rupee	4,559	0	0
		RUPEES	4,559	0 0

CALCUTTA, }
2nd June,

E. E. Received Payment
BANERJEE & Co

No. _____

The above bill, usually called *debit note*, is sent along with the draft and the relative documents, for the realisation of the amount due from the Bank

From what has been stated above, the readers will have no difficulty informing an idea of the procedure adopted in Export business in a mercantile firm

CHAPTER II

THE NATURE AND NEGOTIATIONS OF BILLS OF EXCHANGE

A Bill of Exchange is an order given by a person which is to be drawn on another person at a distant place, requesting him to pay a certain sum of money to the person in whose favour the bill is drawn or to his order

Bills of Exchange are divided into two forms, *Inland* and *Foreign*.

INLAND BILLS

When a bill is drawn and payable in the same country, it is called an Inland Bill. Such bills are divided into *Drafts* and *Promissory Notes*. The former contains an order and the latter, a promise; both being of equal obligation, and privileges

A Draft

A draft is a bill written in the form of an order, signed by one party and addressed to another, directing the latter to pay a specified sum to the former, or to the order of a third person

A Promissory Note

A promissory note is a bill of promise, made by one party to pay a specified sum to another, within a specified time

Parties generally concerned in Bills.

The Drawer, the Drawee, the Acceptor, the Payee, the Indorser and the Indorsee.

The Drawer

The person, who receives the specified sum, by drawing out an order of payment on another

The Drawee

The party on or against whom the bill is drawn, for payment.

The Acceptor

The party on whom the bill is drawn, and who accepts it to pay the drawer's claim

The Payee

The party to whose order the draft is made payable

The Indorser

The party who signs his name on the back of the bill to realise the receivable sum

The Indorsee

The party to whom the bill is last indorsed

Periods to Draw Bills

Bills are generally drawn in *three* ways —(1) On demand ; (2) at sight , and (3) at a certain number of days or months, after sight

- (1) Amounts of On Demand Bills are payable to the drawer whenever the money is demanded.
 - (2) Amounts of Bills of Sight are payable at a time by the drawee when they are presented for payment
 - (3) Amounts of Bills of Sight after Date are payable on a specified date mentioned in the bill from the date of acceptance
-

FOREIGN BILLS

Foreign Bills of Exchange

A Foreign Bill of Exchange is a written order, drawn by a party in one country on another party of a different country, requiring him to pay a certain order, or to a third, or fourth party, at a specified time

N B—The same parties concerned in an Inland Bill are concerned in a Foreign Bill

A Set of Exchange

A Set of Exchange signifies two or three copies of bills, *i e*, 1st, 2nd and 3rd, drawn at a time, of same tenor and date When one of them is accepted and paid the others become null and void.

N B—In case of Bills drawn after sight, the term or time is calculated from the date of acceptance

Time allowed for acceptance

When a bill is presented for acceptance, the drawee may keep it twenty-four hours in his possession for the purpose of examination

If it be a Bill drawn after sight, the drawee is bound to accept the bill, from the day it was presented, or, at all events, the day following

Should the Drawee refuse to accept

Should the drawee refuse to accept a Draft, the drawer may recover damages

It not unfrequently happens that bills are refused acceptance or payment by the drawees. This is technically called *Dishonouring* bills In such cases, it is usual with the holders of the bills to solemnly make written declarations

before competent authorities, called the Notary Public in due form, setting forth therein all the particulars as to the non-acceptance or non-payment of bills, to which the Notary Public affixes his seal. This is called *Protesting* bills. The charges incurred by the holders in consequence of dishonouring the bills, *plus* the amount of the bills, are afterwards recouped by the holders by the adoption of legal measures or other processes as the exigencies of the circumstances demand.

Should the holder neglect to protest

"Should the holder either neglect to protest in due time, or to give intimation of non-acceptance or non-payment, he forfeits all claims against the drawers and indorsers, because, by this neglect of his duty, he puts it out of their power to take legal steps for relief, even, although he can show, from the failure of the Acceptor or any other circumstances, that no loss has, in point of fact, ensued from his neglect."

MERCANTILE FORMS

INLAND BILL OF EXCHANGE

The following *Inland bill* is drawn by Mr A Gifford, on Mr John Barron, Cawnpore, for Co's Rs 1000 payable to himself or his order at one month after date.

FORM No 1

Co's Rs 1,000

Calcutta, 1st May, 1899

One month after date, pay to me, or my order, Rs 1,000
(one thousand), for value received

Cawnpore.

A. Gifford.

An Acceptance.

The Bill being drawn by Mr A Gifford the above form, Mr Barron, on whom it is drawn, *accepts* it by writing his name either below that of Mr Gifford, or across the face of the Bill,—hence he is called the *Acceptor* of the Bill The Bill when accepted will appear thus —

Co's Rs 1,000

Calcutta, 1st May, 1899

One month after date, pay to me, or my order Rs 1,000 (one thousand), for value received

*To Mr John Barron,
Cawnpore*

*A Gifford
John Barron*

FORM NO. 2

Rs 3,000.

Calcutta, 16th May, 1899

One month after date I promise to pay to Babu Ramanath Ghosh or order, the sum of Rs 3,000 (three thousand), bearing interest, at 12 per cent. per annum, for value received

Wm Dilworth

FORM NO 3

Rs 1,500.

Calcutta, 18th May, 1899

On demand I promise to pay to Babu Shyam Lall Sen or order, the sum of Rs 1,500 (one thousand and five hundred), bearing Interest at 12 per cent per annum, for value received

FORM No 4.

Promissory Note by two or more persons

Rs 800

Calcutta, 1st May, 1899

On demand we jointly and severally promise to pay to D. Smith, Esq, or order, with Interest at 8 per cent per annum, Rupees Eight Hundred only for value received

James Lyall & Co.

Henry Freeman

FORM No 5

Receipt for money on account.

Rs 500

Calcutta, 15th June, 1899

Received of Messrs T Milner & Co Five Hundred Rupees, in part of their account of Eight Hundred Rupees due to us

James Lyall & Co

FORM No. 6

General Receipt, or Receipt in full.

Rs 850.

Calcutta, 15th June, 1899

Received of Hari Das Ghosh, Eight Hundred and fifty Rupees in full of all demands.

James Lyall & Co

FORM No 7

Receipt for an Indorsement on a Note

Rs 80

Calcutta, 15th June, 1899

Received from Mr. John Watson, ¹Eighty Rupees which is indorsed on his note, January 6th. 1899

James Lyall & Co

FORM No 8.

An Indorsement

Messrs Brown, Milton & Co, grant a promissory note at 30 days after date in favour of Mr James Nelson, for Co's Rs 2,000, which he *indorses*. or makes payable to a third party. *viz*, Messrs Harry & Co

Co's Rs 2,000

Indorsement or writing on
the back,—
*Pay to Messrs. Harry &
Co. or order.*
James Nelson.

(Due 9-12th June)

Calcutta, 10th May, 1899

*Thirty days after date, we promise
to pay to Mr James Nelson, or order,
the sum of Company's Rupees two
thousand for value received.*

Brown, Milton & Co

FORM No 9.

Mercantile Drafts.

GENTLEMEN,

Calcutta, 1st July, 1899

*Please to pay to Mr D Smith, or order, the sum of
Rupees 850 (Eight hundred and fifty) only, and debit me in
account*

To JOHN HUTMAN & Co
SIR,

H Pickford

Calcutta, 2nd July, 1899

*At three days' sight please to pay to Babu Gonesh Chandra
Mukerjee, or order, the sum of Rupees 1,530 (One thousand five
hundred and thirty only), and place the same to the debit of my
account*

To HENRY LYNCH, ESQ.

John Edward

Bills of Exchange Form.*(A set of Exchange)*

John Watson & Co.

£150 Sterling

No 5.

Calcutta, 3rd July, 1899.

At *six months* after *sight* of this my **FIRST** of Exchange (Second and Third of the same tenor and date being unpaid) pay to *Messrs Oslar & Co* or order the sum of £150 (*one hundred and fifty pounds sterling*) with or without advice, for value received

To MESSRS LAMBURN & Co } JOHN WATSON
Bankers, London

John Watson & Co.

£150 Sterling

No 5.

Calcutta, 3rd July, 1899

At *six months* after *sight* of this my **SECOND** of Exchange (First and Third of the same tenor and date being unpaid) pay to *Messrs Oslar & Co* or order, the sum of £150 (*one hundred and fifty pounds sterling*) with or without advice for value received

To MESSRS LAMBURN & Co } JOHN WATSON
Bankers, London

John Watson & Co.

£150 Sterling.

No 5.

Calcutta, 3rd July, 1899

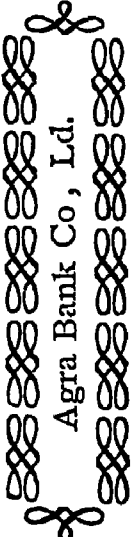
At *six months* after *sight* of this my **THIRD** of Exchange (First and Second of the same tenor and date being unpaid) pay to *Messrs Oslar & Co*, or order, the sum of £150 (*one hundred and fifty pounds sterling*) with or without advice, for value received

To MESSRS LAMBURN & Co } JOHN WATSON.
Bankers, London

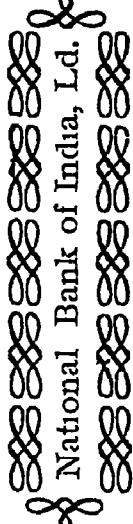
FORM No 12

In drawing money from a Bank out of one's deposit, the cheque is written in the following manner —

*BANK CHEQUE—(1)

No 100	 Agra Bank Co., Ltd.	<i>Calcutta, June 25th, 1899</i>
June 25th, 1899		No 100
John Brown		To the Manager of the Agra Bank, Limited
Co's Rs 2,000		Pay John Brown, Esq, or order the sum of Rupees two thousand
		<i>John Bird & Co</i>
		Rs 2,000

BANK CHEQUE—(2)

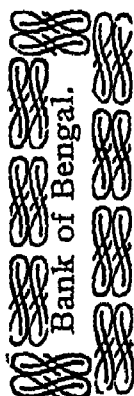
No 200	 National Bank of India, Ltd.	<i>Calcutta, June 30th, 1899</i>
June 30th, 1899		Co's Rs 2,000
R Palmer		On demand pay to R Palmer, Esq, or order, Rupees two thousand, and charge the same to the deposit account of <i>John Brown</i>
Co's Rs 2000		The Manager,
		National Bank of India, Ltd
		No 200.

* The left-hand side of the cheque called *counterfoil*, is retained by the drawer and the right-hand portion is handed over to the payee for presentation to the Bank

FORM No 13.

RECEIPT—(1)

No 40

Calcutta, 2nd July, 1899

Received for the Bank of Bengal the sum of
Rupees five hundred for the credit of David Simp-
son, Esq, in floating deposit (or any other account
as the case may be)

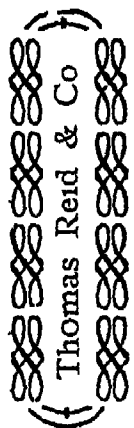
Co's Rs 500

John Brown,
Manager

RECEIPT—(2)

Calcutta, 1st August, 1899

No 50



Co's Rs 800

Received from A Scholven, Esq, the sum of
Company's Rupees eight hundred in payment of
account rendered (or of an annexed account, or
of account to this date)

Thomas Reid & Co

LETTER OF CREDIT.

It is a letter by which a person can obtain money on the
Credit of another

Letters of Credit are essentially Bills of Exchange and
differ only in the form in which they are granted

The use of a Letter of Credit, of which a form is given
below, is to ensure the drawer that the bill drawn by him

under the credit will be met duly on maturity, and that it further gives every facility to the merchants unknown to one another, to transact business irrespective of their position and standing, on the guarantee of the credit

FORM No 14

Letter of Credit Form

No 20

London, 1st May, 1899.

Messrs Banerjee & Co of Calcutta, is hereby authorized to value on the Bank of London, at three months after sight on account of Messrs Beatson & Co, of London, for any sum not exceeding Five hundred pounds sterling The Bank of London hereby agree with the drawers, endorsers and *bonafide* holders of bills drawn in compliance with the terms of this credit, that the same will be duly honored on presentation at their counting house

When negotiating drafts under this credit, it is specially requested that the Bill of Lading be made out to the order of the Bank of London, a copy of which, together with the policy of Insurance, duplicate copy of the abstract of Invoice and the Letter of Advice should be sent direct to us

This bill must be drawn within 6 months from date

Parties negotiating bills under this credit are requested to endorse particulars of the sum drawn for on the back hereof

(Sd) AGENT, BANK OF LONDON

For £500

NB —Please write in the draft and the Letter of Advice, as being drawn under Credit No 20, dated 1st May, 1899

FORM No 15.

Correspondence relating to Inland Letter of Credit.

Calcutta, 1st July, 1899

To MESSRS PALMER & Co,
Merchants and Agents,
Calcutta

DEAR SIR,

I beg to open a credit with you in the Name of John Milton, Esq, for Rupees 5,000 (five thousand) from the 1st of the next month which will continue in force till further notice

Yours faithfully,
S SANDERSON.

FORM No 16.

Correspondence relating to Foreign Letter of Credit

Calcutta, 15th July, 1899

To

W FRANK, Esq.,
Manager.
'Bank of London, Ld '

DEAR SIR,

I beg to establish a credit with you in favour of Messrs. Brown Reid & Co, for the equivalent here in Rupees, at the exchange of the day in London of £300 pounds sterling per annum, which will continue in force for a period of two years from the date hereof

Yours faithfully,
E MORRISON.

CHAPTER III.

HINTS ON IMPORT DEPARTMENT

Goods, or Merchandise imported or brought into a country from foreign Ports are called the Import.

The Department, in which transactions relating to Import goods are conducted, is called the Import Department

It has been recorded in the preceding chapter, that when a merchant in a Foreign Port sells or consigns goods to another in India, he recovers the value thereof either through the Exchange Bank or direct from the consignees. In case of consigned goods, the consignee sends an Account Sale of goods, sent to his care, deducting the charges and commission due to him. A form, showing how Account Sales are prepared is given in page 39

When a merchant receives the Bill of Lading from the consigner or seller in a Foreign Port, the procedure, he adopts in clearing the goods imported, is worth noticing here

Procedure on clearance of Import Goods

The following practice obtains in Calcutta, when goods are cleared. The Importer first enters the particulars of Goods in a *Bill of Entry* in duplicate (see page 32), and takes the *original* Bill of Entry to the *Notary*, who records whether the goods are mentioned in the Import manifest or not. It is then taken to the *classifying appraiser*, who assigns the class of goods to their proper headings and sees that the market value of goods has

been correctly declared. If the market rate is not correctly mentioned, he returns it for rectification. When the goods are free, the original Bill of Entry is delivered to the *Free Register Writer*, who, enters it in the proper book, calls for the *duplicate* and passes it on to the *Pass Examiner*. If the goods, on the contrary, are dutiable the original Bill of Entry is taken to the *Calculator*, who notes on it the amount of duty payable by the Importer. It is then registered in the General Register of Receipts in the Account Department, and the number of the account is put thereon and countersigned by the Assistant Accountant in charge. This document is then presented in the Cash Department, and the *Poddas* receives the amount of Duty specified in the challan for the Cashier. The *Cash Register Writer* then records the particulars of the Bill of Entry in the Cash Register Book and puts the Cash number on the Bill of Entry. The receipt of money is then acknowledged by the Cashier by his signature. He also grants receipt, if asked, at the time of payment. The *original* Bill of Entry together with its *duplicate* is then presented to the Import Department for Entry in the proper Register. The Bill of Entry is then presented to the Import Supervisor, who examines the documents and passes them over to the Pass Examiner, who compares them and puts the *Red Ink* stamp (Appraise and Pass) on the duplicate in case of dutiable goods, and in *Black Ink* on free goods. Then the documents are finally attested by the signature of the Assistant Collector. The pass is then taken to the Jetty, where the goods are appraised and the expression "Appraised in full" is endorsed on the Bill of Entry by the appraiser. Then the Jetty charges and Landing charges, according to the scale of charges in force, and levied by the Port Commissioner for

which a *Jetty challan* is made out by the consignees (see page 33), and ultimately the goods are made over to the Importer in exchange for the delivery order on the back of the Bills of Lading. If the Importer wishes to take delivery of the goods overside, he, instead of paying the charges to the jetty, sends the boat alongside the steamer, and takes delivery of the goods direct from the Chief Officer of the steamer, in exchange of Delivery order. When freight is due on imported goods it is payable before the Delivery order is obtained from the Agents, who have a lien thereon in terms of the Bill of Lading.

Subjoined are the specimen forms of Bill-of-Entry and Jetty-Challan with instructions to fill them up. Take for example,—5 Bales of Paper marked M & C arrived in the Str “Roselta”—to the consignment of Mookerjee & Co of Calcutta. How the consignees would fill up the Bill of Entry and the Import Jetty-Challan forms, and how they would pass through all the preliminaries prior to the delivery of goods to them, are shown in the next pages.

When the goods are brought into the Importer's godown, samples thereof are circulated through the brokers to the purchasers. The Bazar dealer then enters into Contract with the merchant or Importer for purchase of the goods, signs the Contract and takes delivery in terms of the stipulation. Say, for example,—Ram Chunder Misser purchases 5 cases of shirtings from Messrs R G Brown & Co. The Contract form will be drawn up in the manner showed in page 35.

BILL OF ENTRY FORM.

TO THE COLLECTOR OF GOVERNMENT SEA CUSTOMS.

SIR,

Be pleased to grant a permit to pass into Town the undermentioned goods landed from the SS. '*Rosetta*,' Captain *Thomson* under *British* colours, and arrived from London *via* Suez Canal.

Number and Description of Packages	Marks and Numbers upon Packages.	Description of Goods and Contents of each Package	Total quantity of goods	Rate of value in Rupees of each class and Description of goods	Total value in Rupees of each class and Description of goods	Declared real value under Section 23, Act VIII, 1878.	Name of Proprietor, Importer or Consignee
Five Bales	M & C	Paper containing 25 Reams each = 125 Reams	Five	@ Rs. 4 ³ / ₄ Ream	Rs. 500		Mookerjee & Co

We do hereby declare that the goods specified above are of the growth, produce and manufacture of *England* and are of the value of Rs. 500 as entered above Witness our hands, this 4th day of July, 1899

Witness to signature

Declared value Rs 500

Duly authorised to act on behalf of

(Sd) MOOKERJEE & Co.

Commissioners for making Improvements for the Port of Calcutta.

JETTY CHALLAN FORM.

Memo. of Landing Charges on, and receipt for, Goods Consigned to Mookerjee & Co

Ex. *Sir. Rosetta*, Captain *Thomson*, Landed at the Jetties

Import duty Register No 118. Bill of Lading No...

MEMO OF CHARGES						DETAIL OF DELIVERY AND RECEIPT.				
Marks and Number on Packages	Number and description of Packages.	Description and quantity of Goods	Item in Schedule A	Rate	Amount	Date	Daily Total	Number and Description of Packages.	Running Total	Received in Good Order and Condition
M. & C.	Five bales	Paper containing each 25 Reams = 125 Reams.		@ 1 anna per bale	5 0					
					TOTAL Rs.					
						5 0				

Be pleased to deliver the above-mentioned Packages to the bearer, who is authorised to grant a receipt on our behalf

Shed Officer. *Register No* *Register ar.*

Be pleased to deliver the above-mentioned Packages to the bearer, who is authorised to grant a receipt on our behalf

Shed Officer.

Register No

Register ar.

What is a Contract ?

A contract is a written agreement between two parties by which, one of them agrees, for a certain consideration, to abide by some conditions, which the other imposes. A specimen form of contract, as prevails in mercantile usage, is subjoined for reference and information.

After the Contract is signed by the purchaser, an order to deliver the goods purchased under the Contract is given to the purchaser, who presents the same to the Godown Sircar and receives the goods from him. The Godown Sircar takes back the delivery order from the receiver with due acknowledgment of the receipt of the goods on the back of it.

When goods are sold on credit the value thereof becomes due after a certain time called technically the *due date*. The time of payment varies according to the system in force in the local bazars. It generally graduates from 45 to 60 days besides the Days of Grace.

The Promissory Notes are then drawn up and sent, through the Bazar Sircars, for the buyer's signature. Then the process of realization of the amount goes on in the usual course. When the full amount of the 'Note' is paid off, the Promissory Note is returned to the dealer duly receipted. For specimen of the Promissory Note, see p 37

CONTRACT FORM.

Calcutta, 29th July, 1899.

Contract No 10.

It is mutually agreed between Messrs R G Brown & Co, hereinafter called 'the sellers' on one part, and *Ram Chunder Misser* hereinafter called 'the buyers' on the other part as follows —

1 The sellers sell and the buyers buy the under-mentioned ready goods or such of them may arrive and be deliverable at the godowns of the sellers at the rates and on the terms hereunder specified

T E 204/8, 5 Packages Grey Shurtings

2 The buyers shall pay cash on delivery for the goods, interest at 12 per cent per annum to be charged on any portion of the price of the goods unpaid after, and discount at the same rate to be allowed on any portion of the price paid before the expiration of 45 days from the date of delivery

3 The buyers shall take delivery of and remove the goods within 45 days from the date hereof and in this respect, time shall be of the essence of the Contract.

4 The goods shall be at the buyers' risk after 45 days from the date hereof, should they remain in the sellers' godowns. If the goods are not removed within the said period the sellers shall not be liable for any loss or damage thereto from fire, theft, mildew or however, occurring after the expiration of the said period

5 Any writing on this Contract in the vernacular by the buyers beyond their plain signature shall be null and void, &c

(Sd.) Ram Chunder Misser

DELIVERY ORDER FORM

No 1

29th July, 1899

Ram Chunder Misser

No 1

Calcutta, 29th July, 1899

DELIVER TO RAM CHUNDER MISSEK.

C. No	Packages &c
10	T E 204/8, 5 cases, Grey Shirtings

C No	Mark	No	Case	Goods	Pieces.	Yards
10	T E.	204/8	5	Grey Shirtings, quality No 5000	@ 60	40

R G BROWN & Co

PROMISSORY NOTE FORM.

No. 1.

Rs. 1,200-3-6.

Calcutta, 29th July, 1899.

BABU RAM CHUNDER MISSEK

On demand I promise to pay to Messrs R. G. BROWN & Co, or order the sum of Rupees *twelve hundred, annas three and pies six only*, being the value of goods bought of and delivered by them, with interest at the rate of 12 per cent per annum from 12th Sept, 1899.

Mark.	No	Packages.	Goods.	Pieces	Rate	Rs	As.	P.
T. E.	204/8	5	Grey Shirtings, Quality No 5000.	@ 60 = 300	at Rs 4 per p c	1,200	0	0
				*Brokerage at Ans 6%		4	3	6
				Less chafage		1,204	3	6
				Allowance for cut pieces		2	0	0
						1,202	3	6
						1,200	3	6

R. G. BROWN & Co.

Contract No. 1.

N. B.—No part payment will be recognised unless endorsed on the back of this by the buyer. It is customary to deduct *cheet* from brokerage at one anna per Rupee.

If a purchaser pays off the value of his purchased goods before the due date, he receives discount or abatement' for payment of money in advance. On the other hand, if he puts off payment on the due date, interest is charged on the amount due from him.

It sometimes happens that a dealer fails to take delivery of the goods in terms of the contract, in that case the seller, demands the fulfilment of the contract from him and advertises in the local papers (The Calcutta Exchange Gazette is the medium generally resorted to) thus '—

Mr A has failed to take delivery of 4 bales Grey goods marked

B

 $\frac{1}{4}$ Ex Str *Lasshu* in terms of the

contract. Should he refuse to take delivery of the bales within three days, they will be sold by public auction at his risk and responsibility.

In default, the goods are then put to auction and sold to the highest bidder. If the proceeds fall short of the contracted value, the difference is realized from the first purchaser.

When sellers of imported goods try to force upon the purchaser's stuff inferior to the sale sample, the latter frequently demands compensation, otherwise called in mercantile convention *allowance*, and this may sometimes result in litigation. To avoid the latter course a *via medium* is resorted to; both the seller and the purchaser refer the settlement of the issue to the Arbitrators by whose award they bind themselves to abide.

. ACCOUNT SALE.

The statement of account rendered by the Agent to his consigner, showing the exact sale amount of the goods consigned with all other charges incurred thereon

FORM OF ACCOUNT SALE

Account sale of goods per SS *India*, received from Henry Liston & Co, and sold for his account and risk by Lyall & Co, Calcutta

	Rs	As	P	Rs	As.	P
50 bales demy paper 16 lbs						
@ Rs 60 ...	3,000	0	0			
10 packages Grey Shirtings						
@ Rs 240	2,400	0	0			
50 pieces Grass Cloth						
@ Rs 20	1,000	0	0			
30 packages Longcloth						
@ Rs 100 ..	3,000	0	0			
	9,400	0	0	9,400	0	0
CHARGES						
Landing charges and						
godown rent ..	106	10	0			
Commission on Rs 9,400						
@ 5 %	470	0	0			
	576	10	0	576	10	0
Net proceeds Rs				8,823	6	0

Errors and Omissions Excepted.

Calcutta,
1st July, 1899 }

LYALL & CO

BILLS OF PARCEL.

Calcutta, 15th June, 1899.

R WATSON, ESQ

BOUGHT OF R N SHAW & BROTHERS,

Wine Merchants and Commission Agents.

Terms Cash—When credit is allowed, interest will be charged after one month at the rate of 12 % per annum

	Rs	As.	P.
To 5 doz. Tennent's Beer @ Rs 6	30	0	0
8 doz Offley's Port @ Rs 25 ..	200	0	0
2 doz Rasoberry Wine @ Rs 20	40	0	0
4 jars of do Jam @ Rs 4 ..	16	0	0
8 doz Exshaw's Brandy @ Rs. 25	200	0	0
Co.'s Rs	486	0	0

E E Received Payment.

R N SHAW & BROTHERS

Calcutta, 20th June, 1899.

JAMES NELSON, ESQ.

BOUGHT OF MESSRS BEATSON & Co,

Tea Warehouse and Miscellaneous Depot

	Rs	As.	P.
To 6 lbs Black tea @ Rs 2 ...	12	0	0
400 Manilla Cigars @ 5 per 100	20	0	0
2 Boxes Hyson tea @ Rs. 15 ...	30	0	0
Co.'s Rs	62	0	0

E. E. Received Payment.

BEATSON & CO.

CHAPTER IV

HINTS ON INSURANCE DEPARTMENT.

Insurance is an agreement or contract for a certain period, entered into between two parties whereby for a stipulated consideration one party undertakes to indemnify the other against loss by certain risks.

The parties who take upon themselves the risk are called the Insurers, the person protected is called the Insured; the sum paid to the insurers is called the Premium; and the paper on which the contract is written is called the Policy of Insurance. The person who subscribes the Policy of Insurance is called the Underwriter.

The business of an Insurance Office is divided into three different branches—(1) Marine, (2) Fire, (3) Life.

The agreement, under which an Underwriter binds himself, or the Company he represents, to pay to the insured, for damages done to his goods or the loss sustained by him for destruction of his cargo at sea during a voyage from one port to another, on receipt of a certain consideration, is usually known as the Marine Insurance.

The Indenture, indemnifying a godown, a building or the like in the event of a loss or damage arising from fire on goods stored therein or the godown itself, undertaken by an Insurance Company for a fixed period and for a contracted sum specified in it, on receipt of a certain percentage, is termed Fire Insurance.

A contract of indemnity for the payment of a certain sum, to the legal heirs of the nominees of an insured person, after his demise or to himself during his life after *ten, fifteen or twenty* years as bargained for, agreed upon by an Insurance Company on receipt of a stipulated sum or percentage, payable at certain intervals by the insured person, is called Life Insurance

Life Insurance is divided into different classes, *viz* (1) Ordinary Life Plan, (2) Limited Payment Life Plan, (3) Endowment Life Plan

(1) *Ordinary Life Plan*

On this plan the premiums are contained during the life-time of the assured, and the amount is payable at death

(2) *Limited Payment Life Plan, Policies paid up by 10, 15 or 20 years' payments*

On these plans the premiums cease in 10, 15 or 20 years (according to plan originally chosen), the amounts being payable at death

These Policies continue to participate in bonuses after all the premiums have been paid on them

(3) *Endowment, payable in 10, 15 or 20 years or at death if prior*

On these plans the amounts are payable in 10, 15 or 20 years (according to the plan originally chosen) to Assured, or in case of previous death, to their representatives

The Funds, such as 'The Hindu Family Annuity Fund of Calcutta' and 'The Hindu Provident Fund of Simla,' which make provisions for wife, children or any nearest relative of a deceased member, who during his life-time contributed sums to the fund for the furtherance of the end, though they do not strictly come under the category, may be placed under the head, Life Insurance.

RATES OF PREMIUM

Marine.

The rate of Marine Insurance varies according to the condition of the vessels in which the goods are shipped, the length of her voyage, the dangerous situations of the rivers and canals through which she would pass and the class in which the vessel has been put down in the Lloyd's Register

The usual rates of premium of Marine Insurance on goods shipped on board a steamer bound to London and Liverpool *via* Madras and Colombo are usually from $\frac{3}{8}\%$ to $\frac{1}{2}\%$, by which it is meant that an Insurance Company takes upon itself the risk of 100 Rupees on receipt of only 6 annas or 8 annas as premium

Fire

The rates of Fire Insurance are calculated on altogether a different basis. The rates of premium for godowns less exposed to fire are lower than those in which highly inflammable substances such as Petroleum and Jute are stored. It is also regulated by the length of duration.

A piece goods godown may be insured at $\frac{1}{8}\%$ for one year, whereas a jute godown will be charged for at $2\frac{1}{2}\%$ to $3\frac{1}{2}\%$ premium for the same term. Similarly, if the policy be for two years or a longer period, a higher rate will be charged.

The keen competition as it now stands among the different insurance companies has had the effect of lowering the rates of premium for insurance. An attempt has of late been made to form a Guild of Underwriters with a view to put a stop to the undue elasticity of the market. How far this alliance will work to influence the rates, time will reveal. It

is feared that, underhand means will be at work in the shape of Return Premium, over which the guild will have no control, to secure customers. In the absence of any effectual checks, the compact will be more honored in the breach than in the observance.

Life.

The rate of Life Insurance become high or low in as much as the age of the assured is more or less. The rate for the Ordinary Life Plan is the lowest, that of the Limited Life Plan lower, and that of the Endowment Life Policy lowest. Again, the rate of Premium for Endowment Life Policy is regulated according to the extent of time. The term of *ten* years is chargeable with a higher premium than *fifteen* years, and so on at a graduated scale. The lives of diseased persons, or persons in weak health, or of those who are addicted to evil habits or drunkenness are seldom insured. It is mainly for these reasons that the examination of the health of a proposer becomes necessary. The lives of persons in weak health are sometimes insured, but at an exorbitantly high rate of premium.

Elsewhere will be found a Table shewing the rates of Premium chargeable on a Life Policy for the reference of the readers.

Stamping Policies.

The rate of stamp duty in the case of Sea Insurance, when the amount does not exceed Rs. 1,000, is annas *four* if drawn singly, if drawn in duplicate, for *each* part annas *two*, and for every further sum of Rs. 1,000 or part thereof in excess of Rs. 1,000 if drawn singly annas *four*, and if in duplicate, annas *two additional*.

Table for the Rate of Quarterly Premium, according to age and length of duration on a Life Policy for Rs. 1,000 as charged by the New York Life Insurance Co

	Quarterly Premiums for an Assurance of Rupees 1,000 payable at death.				Quarterly Premiums for an Assurance of Rs 1,000 payable in 10, 15 or 20 years, or at previous death.			
Age.	Ordinary life plan—	Limited payment life plan, policies paid up by—			Endowment, payable in—			
	For life	10 years	15 years.	20 years	10 years.	15 years.	20 years.	
25	Rs As P 8 15 6	Rs As P 16 5 0	Rs As. P 13 4 4	Rs. As P 11 9 11	Rs As P 29 10 5	Rs As P 19 13 11	Rs As. P. 15 4 6	
30	9 3 11	17 10 1	14 5 1	12 9 0	29 15 8	20 3 6	15 10 5	
35	11 0 8	19 4 2	15 10 5	13 11 11	30 6 8	20 11 2	16 2 11	
40	12 9 7	21 4 8	17 5 1	15 4 2	31 0 10	21 6 5	16 15 6	
45	14 11 6	23 13 5	19 7 4	17 4 2	32 8 6	23 0 4	18 11 2	
50	17 10 5	27 1 5	22 4 8	19 15 4	34 11 6	25 5 0	21 2 3	

In the case of Fire Insurance—

(1) The rate in respect of an original policy for a month or any shorter term, when the amount insured does not exceed Rs. 1,000 *two annas* : and for every additional Rs 1,000 or part thereof in excess of Rs 1,000, additional *two annas*

(2) In respect of original policy exceeding *one* month but not more than *three* months for every Rs 1,000 annas *three*

(3) In respect of original policy exceeding *three* months but not more than *six* months for every Rs 1,000 or part thereof in excess of Rs 1,000 annas *four*.

(4) In respect of original policy above *six* months for every Rs 1,000 or part thereof in excess of Rs 1 000 annas *six*.

The stamp duty chargeable on renewing a policy of Fire Insurance for purpose of keeping in force, a policy which has been granted for six months or any shorter period, the same duty as would be payable for any original policy

In the case of Life Policy the stamp duty for every Rs 1 000 insured or part thereof in excess of that amount is annas *six*

Those who procure business of an Insurance Company are called Insurance brokers. They are paid on commission. The usual rate of brokerage is 5% on the net premium realized.

EXAMPLES

Marine Policy

Let us illustrate by an example.—Haridas Chunder a Merchant of Calcutta, when exporting, say—300 bags of Rice to Madras, which he values including all charges and profit at Rs. 3,000, will, to ensure against loss during the voyage, effect insurance on his goods. He takes a 'Letter of Cover' from the Universal Marine Insurance Co., by

which they undertake to deliver to the assured the Policy of Insurance and arranges to insure his bags of Rice at a premium of $\frac{1}{2}\%$ To be more explicit, let us show a practical calculation of the amount of premium to be paid by H C Chunder

Rs. 100. Re $\frac{1}{2}$ or 8 annas

Rs 3000 . x

100 3000 $\frac{1}{2} x$

. $x = \frac{3000}{100} \times \frac{1}{2} = \text{Rs } 15$

Thus it will be found that the Marine Insurance Co. on receipt of Rs 15 take upon themselves the risk of Rs. 3,000 in event of a total loss or practical damage of the cargo.

Marine Policy Form.

THE UNIVERSAL MARINE INSURANCE CO.

WHEREAS *Babu Haridas Chunder* hath represented to the *Universal Marine Insurance Co*, that he is interested in or duly authorized as Owner, Agent or otherwise, to make the Insurance, hereinafter mentioned and described with the said Company, and hath promised or otherwise obliged himself to pay to the said Company the sum of Rs 15 as a premium or consideration, at and after the rate of $\frac{1}{2}$ per cent for each insurance

NOW THIS POLICY OF INSURANCE WITNESSETH, that in consideration of the promises, and of the said sum of *Rupees Fifteen only*, the said Company promises and agrees with the above-named Insured, his Executors, Administrators, and Assigns that, the said Company will pay and make good all such losses and damages hereinafter expressed, as may happen to the subject-matter of this policy, and may attach to this Policy in respect of the sum

of *Rupees Three Thousand only* hereby insured, which Insurance is hereby declared to be upon

H. D 450 bags Rice Valued Rs. 3,000

Free of particular average

In the Ship or Vessel called the SS. '*Hochheimer*,' whereof Mr Walker is at present Master, or whoever shall go for Master of the said Ship or Vessel, lost or not lost, at and from Calcutta to Bombay Including risk of craft to and from the Ship.

And the said Company promises and agrees that the insurance aforesaid shall commence upon the Freight and Goods, or Merchandise aforesaid, from the loading of the said Goods or Merchandise on Board the said Ship or Vessel at *Calcutta*, and continue until the said goods or Merchandise be discharged and safely landed at *Madras*

In case of loss arising, the same to be payable in Calcutta by *the Undersigned* Agents for the Company, at the expiration of one month after proper notice and proof thereof has been given

Warranted free from capture and seizure and detention, and all the consequences thereof, or of any attempt thereat, anything hereinbefore contained to the contrary notwithstanding.

IN WITNESS whereof the said Company have hereunto set their hands in Calcutta, this *19th day of March 1899*

Examined—

(Sd.) A. MITTER.

By order of the Board,

(Sd) F N MOOLJIE & Co

Agents for the said Company.

EXAMPLE

Fire Policy.

Now for the Fire Policy We will also try here to be practical Ramdyal Shaw, a piece-goods dealer, for probable loss from fire effects, makes insurance of the godown in which his goods are stored, for Rs 1,00,000 In the next page will be found a form of policy which has to be drawn up in his favour for the engagement

It is a practice among the merchants, before the policy is drawn up and delivered to them, to take out Letters from the Insurance Company, in which they undertake to deliver to the assured the Policy of Insurance It is usually known as the Letter of Cover.

Letter of Cover

THE LONDON FIRE INSURANCE COMPANY

Calcutta, 28th July, 1913

To BABOO

RAMDYAL SHAW

DEAR SIR,

With thanks for your offer of date we hereby hold you cover to the extent of Rs 1,00,000 only, on *piece goods in bales or in cases, stored in the pucca built Godowns of premises No 36, Armenian Street, Calcutta*, for 12 months from 31st July 1913.

The policy shall be sent to you as soon as possible

Yours faithfully,
(Sd) KING LAWRENCE & Co
Agents.

Fire Policy Form.**THE LONDON FIRE INSURANCE CO**

SUM INSURED Rs 1,00,000  Premium @ $\frac{1}{2}\%$ Rs 125

Capital £3,500,000 Sterling

WHEREAS Baboo Ramdyal Shaw, Calcutta, hath paid the sum of Rupees *One hundred and twenty-five only* to the Under-signed as authorised Agents of the 'London Fire Insurance Company' for Insuring from Loss of Damage by Fire the property, hereinafter described, not exceeding the sum specified on each article, *viz* —

One lac of Rupees only, on piece-goods in bales or in cases, the property of the assured or held by him in trust on Commission or on joint account with others, stored in the pucca-built godowns of premises No 36, Armenian Street, Calcutta

Warranted that no hazardous goods be deposited nor hazardous trade carried on therein

Smoking and cooking strictly prohibited in or about the said godowns except in places specially set apart for such purposes only

Further Insurance to be declared in the event of loss, subject to the condition of average

NOW BE IT KNOWN, that from noon on the 31st day of July 1913, until noon on the 31st day of July 1914, the Funds and Property of the said Company shall be subject and liable to pay or make good to the Assured, his Executors and Administrators, all such loss or damage by Fire as shall happen to the Property above mentioned, subject to the conditions hereon endorsed

In witness hereof this Policy has been signed by the authorised Agents of the said Company at Calcutta this 29th day of July 1913

By authority of the

LONDON FIRE INSURANCE COMPANY,

Examined—

KING LAWRENCE & CO

(Sd.) A MANDY

Agents.

The following is the form of Letter sent to the Assured enclosing the Policy of Insurance

The London Fire Insurance Company.

Calcutta, 29th July, 1913

To

BABOO RAMDYAL SHAW.

DEAR SIR,

With reference to your Letter of Cover dated the 28th instant, we have the pleasure to enclose Policy No 894 for Rs 1,00,000 which we trust will be found in order. Our Bill for the premium shall be presented in due course

WE ARE, DEAR SIR,

Yours faithfully,

King Lawrence & Co.

Agents

On the expiration of the term originally agreed upon, the duration may be extended for the purpose of keeping in force the original policy. This is known by the name of Renewal of Fire Policy. The following endorsement then becomes necessary

POLICY No 894

The insurance by this policy to the extent of Rs 1,00,000 is hereby renewed for a further period of 12 months, viz, to 31st day of July 1915, at a premium of Rs 125 only

DATED, CALCUTTA,) (Sd) *King Lawrence & Co*
1st day of August, 1913) Agents

Jute Insurance.

In Insuring Jute godowns the following conditions, among others, are inserted in the Policy of Insurance

On Jute cuttings and Jute rejections, in bales or in process of baling or assorting and on heckles, tarpaulins, scales, weights and wooden blocks, the property of the Assured or held by them in trust on commission or on joint account with others, stored in the pucca-built Press House and godowns of the Chitpur Hydraulic Pressing Company Limited, at Chitpur in the Suburbs of Calcutta, as well as on Jute, Jute cuttings Jute rejections in bales only lying in the compound of the above-mentioned Press House, awaiting despatch

Warranted that no Jute, Cotton, Hemp, Flax or other fibres, in a loose state, be allowed to remain overnight in the open compound or upon the roofs of the premises, that the compound be swept clean every evening at dusk and that the doors and windows of the said premises be kept closed at night

Warranted also, that no work be conducted by artificial light except by permission previously obtained from the Company and on payment of such customary extra premium as may be levied thereon Necessary repairs to machinery being permitted at nights with strong closed lanterns under European Superintendence only, it being understood that the lanterns are not to be opened within the premises hereby insured.

Smoking and cooking strictly prohibited in or about the said premises except in godowns specially set apart for such purposes only

Further insurance to be declared in the event of loss

Life Policy Form

The Manchester Life Insurance Company, Limited.



ORDINARY

Life Plan, Rs 1,000.

Whereas *Babu Hira Lall Mukerjee of No 30, Mizrapur Street, Calcutta* the person hereinafter Assured, hath proposed to effect an Assurance for the benefit of his wife *Sreemoty Haridas Devi* with *The Manchester Life Insurance Company Limited*, in the sum of *Rupees One thousand only*, upon his own life for the whole continuance thereof, and hath, delivered at the office of the said Company at Manchester a statement in writing, signed by himself, and bearing date the *31st day of May 1913*, thereby declaring that the age of the said assured on his next birth-day would not exceed *twenty-five years*, and setting forth the past and present state of health, and other circumstances touching the habits and life of the said Assured, which Declaration and relative Personal Statement made to the Medical reference of the Company the said Assured hath agreed. shall be the basis of the contract between him and the said Company

And whereas the said Assured hath paid at the office of the said Company at Manchester the sum of *Rupees eight, annas fifteen and pies six only*, as a premium for the said Assurance, from the *17th day of June 1913*, until the *16th day of September 1914*

Now this policy witnesseth, that if the said Assured shall die before or upon the *17th day of September, 1914* or shall live beyond such day, and he or his Assigns shall on or before that day, and on or before the *17th day of December*, in the present *March, June, September and December*, in every succeeding year during which the said Assured shall be living, pay at the office of the Company at Manchester, the quarterly premium of *Rupees eight, annas fifteen and pies six only*

then the said Company shall be subject and liable to pay to the Executors, Administrators, or Assigns of the said Assured within one calendar month after proof to the reasonable satisfaction of the Directors of the death of the said Assured shall have been received at the office of the said Company at Manchester, the sum of *Rupees one thousand only*

Provided always, and these presents are upon this express condition, that in case any statement or allegation, contained in the Declaration hereinbefore mentioned be untrue, or of the Assurance hereby made shall have been made through any misrepresentation, concealment, or untrue avowment whatsoever, or in case the said Assured shall within twelve calendar months after the date hereof commit suicide, this Policy shall be void, and all moneys paid in respect thereof shall be forfeited to the Company, but in case of death by suicide, this Policy, if the same shall have been assigned *bona-fide* for a valuable consideration, shall immediately after the date of such Assignment, be valid to the extent of the interest of the Assignee thereunder

Signed, sealed and stamped on behalf of the Manchester Life Insurance Company Limited, this *third day of July 1913*

Examined—

(Sd) GEORGE GORDON,

(Sd) G. MARSTAN

Manager

Re-insurance

Re-insurance is the method of distributing risks taken by one Company among the members of other Companies by parcels

Take, for example, that the New Zealand Insurance Company insured jute godowns belonging to Sahoo & Co, for Rs 50,000. As the taking of risk of such a considerable sum is not only a hazardous undertaking but may eventually end in ruin of the Company, the Company, with a view to reduce the risk and at the same time to reap the advantage, will insure the whole or part of that sum with the other Insurance Companies in small portions, and at a less premium into the bargain. The system is advantageous both to the Insurer, and the Assured, and as such, the practice is generally adopted

CHAPTER V

HINTS ON SHIPPING DEPARTMENT

The department in which the direction of such business, as entry and clearance of vessels, the loading and discharging of cargo is controlled, is designated the Shipping Department

When a ship is reported at *Saugor*, the duty of an agent is to take necessary steps for her safe mooring, for which purpose he will write to the Jetty Superintendent for her berth in the following way

Calcutta, 1st August, 1913

To

THE SUPERINTENDENT OF THE JETTIES

DEAR SIR,

We beg to inform you that the Str *India* left Madras yesterday and is expected to arrive here on the 6th instant. We would thank you to reserve Jetty for her berth immediately on her arrival.

Please grant an order to keep in readiness usual number of cranes for discharge of her import cargo.

Yours faithfully,

(Sd) Macneil & Co

It is customary for Merchants to secure freight before arrival of a Steamer, to avoid disappointment or take advantage of the rate of freight, when it is thought to be low. The form of Shipping Order is shown below.

Shipping Order

It is an engagement to convey goods on board a ship from one place to another on receipt of certain consideration, called *freight*.

Shipping Order Form.

No 152.

Calcutta, 30th May 1913

To

THE COMMANDING OFFICER OF THE SS '*Arabia*'

LOADING FOR LONDON

SIR,

Please receive on board from Messrs Banerjee & Co the undermentioned goods, and grant a receipt for the same

100 Bales of Jute & 50 Bales of Cotton

Freight at £2 5s per ton as customary

(Measurement, to be taken on the Custom House wharf, or other Shipping wharf within the limits of the port of Calcutta)

To be shipped *on our notice*

NB — All packages in bad order to be returned

(Sd) GRAHAM & Co

Agents.

When a steamer brings on board, Gunpowder or any explosive substance, she is not allowed to proceed up the river beyond Budge-Budge. In case of Kerosine oil, the goods are stored in the Port Commissioners' Godowns there.

In case of Gunpowder, it is the practice of the Port to inform the Traffic Manager of the Port Commissioners to store the powder and cartridges at the Myapore Magazine. With this end in view, it is also necessary to write to the Port Officer to issue instructions to the Pilot in charge of the vessel to land the powder to the Magazine boat, when passing by the Myapore Magazine. The necessary applications are given in the next page

To

THE TRAFFIC MANAGER,

Port Commissioners.

DEAR SIR,

Please arrange to store at the Myapore Magazine the following 5 cases of Cartridge and Gunpowder, coming forward in the Steamer 'India' from London, and instruct the superintendent to place the Magazine Boat alongside the steamer as soon as she is there

Yours faithfully,

L 2 Cases Cartridge

(Sd) MACNEILL & Co

L 3 Cases Gunpowder

To

THE PORT OFFICER,

Calcutta

SIR,

Please issue instructions to the Pilot, who will be in charge of the vessel 'India' from London, to discharge Gunpowder on the boat, which will be ready at Myapore to receive packages of Gunpowder and Cartridges

I have &c

Entry and Clearance of Vessels

When a steamer arrives in the Port of Calcutta the first thing which an agent would do, is to prepare a list of the cargo which she has taken in some Foreign Port or Ports

Manifest

The list of cargo, otherwise called Manifest, in duplicate, together with the two copies of the Store List and a few necessary applications, the details whereof will be given hereafter, are required for the entry of the vessel

Time allowed for entry of a Vessel

A vessel arriving at the Port of Calcutta must according to the rules of the Port, be entered in the Custom House within 24 hours of her arrival. A breach of this rule makes the Captain liable to fine according to the gravity of the offence

Berthing of a Vessel.

The steamer arriving at the port may either take her berth at one of the Port Commissioners' jetties or at one of the Moorings. In the former case, an arrangement is entered into with the Traffic Manager of the jetties for the discharge of the vessel's Import Cargo, or loading her Export Cargo, through the jetties. In either case the Port Commissioners levy certain charges from the consignees of the cargo, of the shippers of the goods, for their trouble.

SPECIMENS OF APPLICATIONS

The following specimens of applications, usually adopted when entering the vessels at the Custom House, may help the readers to form an adequate idea how the things are done. I would therefore at the risk of being tedious, give below some forms of application for their reference.

Application for breaking bulk

Calcutta, 1st July, 1913

To

THE COLLECTOR OF SEA CUSTOMS,

Calcutta

SIR,

Under Section 59 of Act VIII of 1878, be pleased to grant an order to break the bulk of the Steamer '*Abala*' before her entry inward, she takes her berth at the Jetty, on arrival.

I have the honour, &c

The above application becomes necessary for ready discharge of Import Cargo and thus saves the vessel of the port charges and demurrages.

Now what is Demurrage?

It is an allowance payable for undue delay in port. It further becomes necessary, to facilitate discharge and loading of cargo, that the vessels should work before and after regulation hours, for which certain fees according to the fixed scale, are payable to the Preventive Officers who attend during the time.

A deposit of a certain sum to meet the fees of the officers is made along with the application for overtime work.

Application for overtime work.

To

THE COLLECTOR OF SEA CUSTOMS,

SIR,

Calcutta

Be good enough to allow the Steamer 'Abala' to work before and after regulation hours, on receipt of Rs 50 as deposit, during her stay in the port.

I have, &c.

It must be borne in mind that the above application is not sufficient for the working of vessels, whenever necessary. Separate applications for each day's night work, or holiday work, are to be made when necessary

Application for Night-work

To

Calcutta, 1st July, 1913.

THE COLLECTOR OF SEA CUSTOMS,

SIR,

Calcutta

Be good enough to allow that the Str 'Abala' may work to-night, from 6 P M to 6 A M, on usual terms, against our deposit

I have, &c.

Application for Sunday work

TO THE COLLECTOR OF CUSTOMS,

SIR,

Calcutta

I have the honour to request that you would be pleased to allow the Str 'Abala' to work on Sunday or holiday (say on the *Dasahara day*) the (—) instant, on usual terms, against our deposit

I have, &c.

The above application holds good only for day-work on holidays, but for night-work, a separate application in the form shown above, is to be made out for submission to the Collector of Customs in taking out his usual permission

The readers should note here, that for discharge of coal either on Holiday or at night, permission is granted to work the vessel free of charges, otherwise leviable, for officers

Application for Entry of Vessels.

To
THE COLLECTOR OF CUSTOMS,
SIR. *Calcutta*

I have the honour to request you to be good enough to allow the entry of the vessel '*Abala*,' Captain Ramsay, Registered 600 Tons, with general cargo from London and Liverpool *via* Suez Canal I have, &c.

An application in the foregoing form paying for the vessel's entry together with the shipping documents, to wit, Port Clearance, Manifest of Cargo, Store List, Registered tonnage of the vessel, Bill of Lading (Captain's copy) of cargoes if they be dutiable is submitted to the Collector of Customs, through the Supervisor of the Import Department of the Customs Collectorate. The Collector of Customs, on receipt of the necessary papers satisfies himself personally, by questions put to the Captain of the Vessel, that the cargoes entered in the Manifest are correct to the best of his belief and the papers have been duly attested by his signatures. After this he declares the vessel entered.

Here are some of the forms of applications which become necessary to be made out.

Application for discharge of Free Import Cargo

To
THE COLLECTOR OF CUSTOMS,
SIR. *Calcutta.*

Please allow the vessel '*Abala*' to discharge her free Import Cargo, without the interference of the Preventive Officers

I have, &c.

Application for discharging Dutiable Import Cargo.

To
THE COLLECTOR OF CUSTOMS,
SIR. *Calcutta.*

Be good enough to depute on board the Str. '*Abala*' an officer to-morrow, to watch the steamer's discharge of Dutiable Import Cargo

I have, &c.

The Import goods are discharged either at the Jetty or overside, on boats. In the latter case it becomes imperative on the agents to give every facility to the consignees for taking delivery of goods, on boats, to render which, the following application is made

To
THE COLLECTOR OF CUSTOMS,
SIR, *Calcutta*

Please grant an order that the Str 'Abala' may discharge her Import Overside Cargo into the boats, to be kept alongside the steamer, pending receipt of the Bills of Entry, by the officer on board I have, &c

What is a Bill of Entry ?

It is a list of goods, entered at the Custom House, to be taken delivery of, from a vessel which has duly filed its manifest. Here it must be noted that no Import Cargo is delivered, without the Bill of Entry, to the consignees. The Bill of Entry is first compared with the vessel's Import Manifest and if found correct it is attested by the Noter. It is then taken to the Appraiser who classifies the goods and puts his signature, after which due entry is made in the proper Registers. In case of dutiable cargo, duty is realized and finally signed by the Collector of Customs, and permit is granted. If by a mistake any cargo is omitted to be mentioned in the manifest, the agents of the vessel are bound to make an application to file a supplementary manifest to supply the omission. A fee of Rs 5 is charged for a supplementary manifest, if the application is submitted after 24 hours of the vessel's entry.

Application for a Supplementary Manifest
To
THE COLLECTOR OF SEA CUSTOMS,
SIR, *Calcutta*

I have the honor to request you to be good enough to allow me to file a supplementary manifest of Cargo of the Str 'Abala'. The particulars are as below —

A B.

2 One case paper from London.

I have, &c.

As a portion of the Ship's Stores on board will be required for the consumption of her crew during the vessel's stay in the Port, a permission is to be obtained from the Customs authorities to keep the stores open

Application to keep the Stores open

To

THE COLLECTOR OF CUSTOMS,

SIR,

Calcutta.

I have the honor to beg that you will be pleased to allow a portion of the ship's stores to be kept open for the steamer's use during her stay in the port

I have, &c.

The above notes, on the entry of vessels, succinctly compressed within the narrow space at our command, may be presumed to be exhaustive and, we have no doubt, will enable the reader to form an idea of the nature of business requisite for the import discharge of a vessel

Vessel's outward Entry and Clearance.

We shall here attempt to dwell on matters, referring to the export cargo and the vessel's clearance After the vessel has discharged her Import Cargo, it is usual for agents to make application for her outward voyage in the following way —

Application for Outward Entry

To

THE COLLECTOR OF CUSTOMS,

SIR,

Calcutta

Be good enough to grant an order for outward entry of the Str 'Abala,' Captain Ramsay, registered 600 tons bound for London and Liverpool *via* Suez Canal

I have, &c

When the vessel is entered outward, the shippers are allowed to make out Export Challans of goods, which they intend to ship and for which they have taken out shipping orders previously We need not here enter into all the details

as to how goods are exported, as they have been dwelt upon elaborately in the first chapter of the book. It would however not be foreign to the subject if we attempt to explain what is meant by *The Charter Party*

The Charter Party

It is an agreement as to the hiring or chartering of a vessel for a voyage, subject to certain terms at a fixed rate of freight. It is chargeable with a stamp duty of Rupee one only.

When the steamer is ready to take her Export Cargo, it is necessary to make certain applications, the forms of which are given below

Application to receive Export Cargo

To

THE COLLECTOR OF CUSTOMS

SIR,

Calcutta

Please grant an order that the steamer '*Abala*' may take her free Export Cargo, without the interference of the Preventive Officers

I have, &c

To

THE COLLECTOR OF CUSTOMS,

SIR,

Calcutta

Please grant an order to send on board the vessel '*Abala*' an officer to watch the taking in of dutiable Export Cargo.

I have, &c

EXPORTING CARGO

When goods are shipped in vessels the shippers receive a receipt for the goods either from the Superintendent of the Jetties or the Chief Officer of the Vessel. This receipt together with the Bills of Lading duly filled up is sent to the Agents of the steamer, in which the goods have been shipped for the Captain's signature.

The vessel, being full, becomes ready for her outward voyage. She is then said to be *under clearance*.

The *clearing of the vessel* is the taking out of *Port Clearance* from the proper authorities by entering the name of the vessel and an inventory of Cargoes taken by her, at the Custom House, previous to her departure

It is necessary to state for the information of the readers, how the *Port Clearance* is obtained

When the vessel has discharged her Import Cargo, an application is made to the Collector of Customs for an Import Certificate As by the Customs Rules, the above certificate is not allowed till the agents have accounted for all the vessel's cargo entered in the manifest, it has become the custom of the Port, with a view to avoid unnecessary detention of a vessel in the Port, to grant such certificate under a letter of guarantee, duly stamped with one Eight anna court-fee stamp

Application for Import Certificate

To

THE COLLECTOR OF CUSTOMS,

SIR,

Calcutta

Please grant an order for the Import clearance certificate of the Str '*Abala*,' Captain Ramsay, Registered 600 tons, with general cargo from London and Liverpool

Form of Letter of Guarantee

To

THE COLLECTOR OF CUSTOMS,

SIR,

Calcutta

In consideration of your granting us Import clearance certificate of the Str '*Abala*,' we hereby undertake to account for all her Import Cargo, within two months from the date hereof, and to make good any penalty which the vessel may incur in default

We have, &c

The Port clearance is not granted unless Light Dues are paid in the Custom House, for the payment of which an application is made, and the Inward Light Due Bill is attached thereto

Application to pay Light Dues.

To

THE COLLECTOR OF CUSTOMS,

SIR,

Calcutta

Please take Light Dues of the Str '*Abala*,' registered 600 tons, Captain Ramsay, bound for London and Liverpool *via* Suez Canal

I have, &c

The Collector of Customs on this application orders for payment of outward Light Dues If the Inward Light Due Bill is not produced, both import and outward Light Dues are realized and Bills granted

After these papers have been secured, an application for the *Port Clearance* is made in the following form

To

THE COLLECTOR OF CUSTOMS,

SIR,

Calcutta

Be pleased to grant *Port Clearance* of the vessel '*Abala*,' Captain Ramsay, registered 600 tons, bound for London and Liverpool *via* Suez Canal

I have, &c

To this application the Captain of the vessel attaches his signature and declares whether any passengers will be taken from the port, and when taken, their numbers

At the time of submission of the application for the *Port Clearance*, the Import certificate of the vessel and the Light Due Bill are attached thereto Manifest of Export Cargo, in duplicate, is also filed at the same time in the Custom House If the manifest could not be made ready at the time of the *Port Clearance*, a letter of guarantee, duly stamped, is then filed instead The printed form of the letter of guarantee can be had at the Custom House, free of charge

As however no *Port Clearance* is granted unless all the Port Dues are paid in full and a 'No Demand' certificate is produced before the Collector of Customs absolving the vessel of all claims it becomes necessary to make deposits of the probable costs of the port charges at the Bank of

Bengal, on receipt of the note of charges from the Port Commissioners

Form of application for a Memo of Port Dues

To

THE TRAFFIC MANAGER,
Port Commissioners

SIR,

Please supply us with a memo of charges for Port Dues of SS '*Abala*,' gross tonnage 640, registered tonnage 600. She draws 14 feet to water, will be cleared on the 5th July and leave the port the day following

I have, &c

In reply to the above, a memo of charges together with a certificate that the vessel may be granted *Port Clearance* on production of the Bank of Bengal receipt for a certain sum mentioned therein, is sent to the Agents

The receipt of money deposited and the certificate are submitted along with the application for the *Port Clearance*

So far for the *Customs Clearance* Then follows *Consul Clearance* This clearance is necessary when the vessel is of Foreign colors and is bound to a Foreign port This is very simple. The Customs clearance is sent to the Consul of the Government which the vessel belongs to or is bound for He endorses on the *Port Clearance*, the Captain's compliance with all the rules and regulations of his Government, for which he levies a fixed fee according to the scale of his Government

After *Consul Clearance*, *Port Clearance* is taken to the Port Officer to whom an application for appointment of a Pilot was previously made The *Port Clearance* is then entered in a Register and the Clerk in charge of the book makes certain enquiries regarding the vessel's mooring and the exact time, when she will be ready to weigh anchor to enable the Harbour Master to take charge of the vessel up to Garden Reach, and to issue instructions to the Pilot the time when he will relieve the Harbour Master at Garden Reach and take the vessel out as far as the *Saugor Island* The application for appointing a Pilot is made 24 hours before the vessel's clearance The Captain also calls at the Port

Office and arranges with the Harbour Master as to the time, when the vessel will drop down.

There is another rule of the Port of Calcutta, among others, which forbids a vessel, under heavy penalty, to leave the Port without the Bill of Health.

Bill of Health.

It is a certificate from the proper authorities, as to the state of the health of the Ship's Company and the sanitary condition of the city, granted to the Master of vessels when leaving Port.

In the Port of Calcutta an application is made to the Health Officer to the Port of Calcutta, 24 hours before the vessel's departure and according to the Government circular, the 'Blue Peter' is hoisted.

Blue Peter.

It is a flag, partly blue and partly white, raised by the Masters of vessels, when they are under clearance

Application for Bill of Health.

To

THE HEALTH OFFICER,

SIR,

Port of Calcutta

I have the honour to request that you would be pleased to attend on board the vessel 'Abala,' registered 600 tons, Captain Ramsay, with 24 (12 Indian and 12 European) crew bound for London and Liverpool. The Steamer will leave the port on the 6th instant. Please also arrange to examine the Ship's stores. I have, &c

On receipt of the above application the Health Officer appoints a time, when he would be present on board the vessel, and gives intimation of the same. Then the crew, Captain and the passengers, if any, are obliged to be present on board the vessel for the Health Officer's examination.

When the examination is over, if the Health Officer is satisfied, he grants the vessel a certificate under his seal and signature.

The Bill of Health is a provision against Quarantine

What is Quarantine ?

It is the time, originally forty days, now restricted to an indefinite number according to circumstances, during which a vessel, arriving in a port and suspected of being infected with malignant disease likely to injure the health of the port, is obliged to forbear intercourse with the shore.

In case the vessel is bound to a Foreign port, the Bill of Health is to be countersigned by the Consul of the Government to which the port belongs. In such cases the certificate is taken to the Consul who attests the authenticity of the certificate or, if he likes, issues a separate certificate. This is called obtaining the *Visa* of the Consul. After this the vessel sets sail.

It has been previously stated that when Export Manifest could not be got ready for submission to the Collector of Customs, the usual practice is to clear the vessel outward on the strength of a Letter of Guarantee by which the agent is bound to deliver a correct Manifest of the Export Cargo to the Collector of Customs.

It always happens that the export passes are taken out for a larger quantity than the actual packages shipped on board. When the vessel has sailed it becomes the duty of the shippers to apply for reland of those packages which have been shut out or not shipped on board. In default, the shippers are made to pay penalty for breach or neglect of procedure. The following is the form of—

Application for Reland of Goods

To

THE COLLECTOR OF CUSTOMS,

SIR,

Calcutta.

Please grant an order to reland two Bales Cotton short shipped in the Str. '*Abala*' bound for London and passed under your E. F. R. No 24 of 17th February 1913.

I have &c.



$\frac{1}{2}$

2 Bales Cotton

each 400 lbs

@ Rs 400 per Bale—Rs 800

LETTER OF CALL.

According to the terms of the Letter of Guarantee given by the Agents of the vessels when the Import certificate was granted to them, they are bound to account for the missing packages. Accordingly a list of short and unaccounted packages is sent to them for their explanation. This list is called the *Letter of Call*.

The Agents, on receipt of this, fill up the column of explanation, if the packages were landed by them under the Sea Customs Act or forward it to the Superintendent of the Jetties if landed under the Port Commissioners' Rules at one of the Jetties, for his explanation. If the Agents fail to account for any package they are subjected to penalty according to the option of the Collector up to Rs 500, and in case of dutiable cargo duty levied.

Vessels are sometimes exposed to the dangers of sea during their voyages. They may strike on a hidden rock and spring a leak, may come into collision with another vessel and may strand on shallow water, or may suffer heavy seas. In such cases, the masters of ships for the safety of the vessels, may throw overboard a portion of cargo, lighten the vessel by landing cargo in lighters and do other acts calculated to save the vessels.

JETTISON

The throwing of goods overboard, in a case of extreme peril, to lighten a vessel, is called a *Jettison*.

The voluntary throwing in of goods overboard may be classed under three heads —(1) Jetsam, (2) Flotsam, and (3) Ligan.

Jetsam

When goods are cast into the sea, and there sink, and remain under water.

Flotsam.

Where goods are lost by shipwreck and are found floating on the sea.

Ligan

Where goods are sunk in the sea, but are tied to a cork or buoy, in order to be found again

When owing to some unavoidable or unforeseen incidents, stranding, collision or wreck happens to a ship, the damages thus caused to the vessel are recovered by the agent or ship's husband by general contribution from the consignees, the ship and the underwriters bearing their proportions, each according to the rules in force for the time being, after the final adjustment of the General Average.

When a ship has suffered damages of the nature indicated above, the duty of the master of the vessel on reaching the nearest port, is to make a formal declaration before competent authorities and then on arrival of the vessel at the port of discharge before a Notary Public, the nature of the damages and the cause or causes that led to them

Protest by the master of a ship is the written declaration before a Notary Public of the particulars of a voyage drawn up by him, with a view to the adjustment of losses or the calculation of averages

After the protest has been noted, a certain percentage is fixed for levying from the consignees against delivery of goods, the ship having absolute lien upon the cargo in case the deposits are not made for the General Average.

General Average.

It is a contribution made by all parties concerned in a sea adventure, towards a loss, by the voluntary sacrifice of the property of some of the parties for the benefit of all

Particular Average.

It signifies the damage or partial loss, happening to the ship or cargo, owing to some accidental or unavoidable causes, and it is borne by the individual owners of the articles damaged or by the insurers

After the delivery of goods to the consignees, against General Average deposits, a statement, showing the deposits of each consignee and marks and numbers of the goods.

against which such deposits have been made, is prepared and sent to the General Average Adjusters, for the preparation of the General Average Accounts. They are also furnished with the note of charges incurred by the ship in repairing the damaged portions and making good the shortages of cargo and damages due thereon *together with the Note of Protest, copies of the Ship's Log Book and other papers in connection therewith.* The Adjusters, in the usual course, prepare the account and settle the contributions to be borne by the owners of the vessel and the underwriters.

The consignees are then refunded those portions of the amounts, which are due to them by the owners of the Ship, as per General Average and adjustment account, and Debit Notes are handed over to them at the same time, for the realization of the balances of their deposits from the Insurance Companies to which their goods respectively were insured

BOOK-KEEPING.

CHAPTER VI.

Book-keeping is a Science of keeping accounts by a set of books in such a systematic order as to exhibit the affairs of any profession, in true, clear and satisfactory manner

The principal books used in Book-keeping for recording the transactions are the Day-Book, Journal, and Ledger. Besides these, there are several auxiliary or subsidiary Books, required for avoiding difficulties from keeping an account quite correctly. They are as follow —

1 The Cash-Book	5 The Account-Sale-Book
2. „ Bill-Book	6 „ Account-Current-Book.
3 „ Sale-Book	7. . Invoice-Book
4. „ Stock-Book.	8 „ Bank-Book

There may be other Subsidiary Books necessary to keep accounts minutely, as, the Purchase-Book, Contract-Book, Payment-Book, Cheque-Book, Diary or Due-Book, Postage-Book, &c

The Day-Book

The Day-Book is a book of memoranda, in which the accounts of all the daily transactions are entered with their particulars, in an intelligible form

The Journal

The Journal is a collection of accounts so arranged with reference to Debit (খরচ) and Credit (জমা) as to render previous preparation for posting a Ledger

The Ledger

The Ledger is an abstract of all the accounts recorded under their proper heads, to show the Debit and Credit of each account collectively

The Subsidiary Books

- 1 The Cash-Book—It is a book, in which the daily transactions are noted for cash received and paid
- 2 The Bill-Book—It is a book, in which all the bills receivable and payable are entered
- 3 The Sale-Book—It contains all the accounts and descriptions of the goods sold
- 4 The Stock-Book—It contains all the goods received, sent out and on hand
- 5 The Account-Sale-Book—Contains all the copies of account sales rendered to the consigner
- 6 The Account-Current-Book—It contains all the accounts of Debit and Credit given to the person, with whom the account exists.
- 7 The Invoice-Book—Contains all the invoices of goods sold or sent out
- 8 The Bank-Book—It contains an account of all the sums deposited in and withdrawn from the bank

Divisions of Book-Keeping

Book-keeping is divided into two parts —First, by *Single Entry*, second, by *Double Entry*.

Book-keeping by single entry denotes that an entry is made *once* only, to an account in the Ledger.

Book-keeping by double entry denotes that an entry is posted *twice* to two different accounts in the Ledger

Book-keeping by single entry is generally adopted by retail merchants

DEBIT AND CREDIT

Every transaction involves a giver and a receiver. The giver is always a creditor (*Cr*) and the receiver, always a debtor (*Dr*).

When a person gives something, he becomes a creditor of one to whom something is paid. When something is received by a person he becomes debtor to one, from whom something is received.

The technical terms *Dr* and *Cr* are always preceded by the words *To* and *By*, that is, *To* follows *Dr* and *By* follows *Cr* and is represented as Debtor *To* and Creditor *By*.

In every account the left-hand side of a Ledger is called the Debit side, and right-hand side the Credit side. To enter on the Debit side of account is called to debit the account, against the person for money received by him, and to enter on the Credit side of it, is to credit the account, in favour of a person for the money paid by him.

Classes of Accounts

In the Ledger, the accounts are classified in *three* forms. Namely, (1) The real account, (2) The personal account and (3) The imaginary account.

1. Real accounts are the accounts of goods and things which may be a person's property.
2. Personal accounts are the accounts of the persons with whom the business is transacted.
3. Imaginary accounts are the accounts of fictitious titles in recording all the losses and gains in the business.

Dr and Cr

APPLIED TO THE THREE CLASSES OF ACCOUNTS

1 *Real Accounts*

When a thing becomes mine	}	It is	{	For its cost or value
When it costs me anything				Dr. { For that cost.
When it ceases to be mine	}	It is	{	For its price
When it brings me in anything ...				Cr { For the value it brings.

2 *Personal Accounts*

When a person gets into my debt	...	..	..	} He is Dr	{	For what he then contracts
When I get out of his debt						For what I pay or cease to owe him.
When I get into his debt	...	...	...	} He is Cr	{	For what I then contract.
When he gets out of my debt	...	..				For what he pays or ceases to owe me

3 *Imaginary Accounts.*

When I lose and have no real or personal account to charge or debit	}	One of the imaginary accounts is made Dr for the loss
When I gain and have no real or personal account to charge of credit		

The same Rules otherwise Expressed

'By journal laws what you receive
Is Dr made to what you give
Stock for your debts must Dr be,
And Creditor by property :
Profit and loss accounts are plain
You debit loss and credit gain

CH N COOKE

POSTING

This term is used to express the recording or transferring of the entries from one book of accounts into another, *i.e.* from Journal or Subsidiary books to the Dr and Cr sides of the Ledger

Writing the Cash-Book

When money is received, it is entered in the Dr or left-hand side of the book, with the word 'To' before the name of the Creditor or person who paid the money.

When money is paid it is entered in the Cr. or right-hand side of the book, with the word 'By' before the name of the Debtor or person who received the money.

The reason for the order of Entries being reversed in the Cash Book Why cash received is entered on the Dr side and cash paid is entered on the Cr side, while such entries are posted to the opposite sides of the Ledger, will be obvious from the consideration that, Cash Book takes the place, as representative of the Merchant, who, when he Credits a party on receiving Cash, by an ingenious fiction, *Debits himself* through his Cash-Book, or becomes Debtor to the person paying him Cash, but on the contrary when he Debits a party on paying away Cash *Credits himself* or becomes Creditor to the person receiving the Cash

Posting the Cash-Book

The Debit side of the Cash-Book is posted into the Ledger, to the Credit of the person from whom the Cash has been received, and the Credit Side of the Cash-Book to the Debit of the persons to whom the Cash has been paid

Writing the Day-Book

The Day-Book has not necessarily two sides or pages of Dr or Cr as in the Cash-Book It has one page or side only,—ruled with a small margin on the left side for Ledger folio and a single column on the right for money The entries are made with their proper dates in it

Posting the Day-Book

The entries in the Day-Book, on account of goods bought, are posted into the Ledger to the Credit of the person, from whom they were purchased, and those on account of goods, sold to the Debit of the person, to whom they were sold

Bill-Book—The Bills are arranged under two heads, *Bills receivable*, and *Bills payable*

Bills Receivable, are Bills, which a merchant receives from persons indebted to him in lieu of Cash, and the Amount of which he has to realize afterwards when they become due.

Bills payable, on the contrary, are Bills, which a merchant grants to those to whom he is indebted by accepting or making himself liable to pay them when due.

Posting the Bill-Book,

All the receivable bills are posted into the Cr side of the Ledger, and payable ones into the Dr side

SINGLE ENTRY.

DAY-BOOK

FOLIO 1

<i>Calcutta, 1st January, 1913</i>	Rs	As	P
Commenced business this day with a Capital of . . .	15 000		
Bought for Ready Money 100 dozen of Rum @ Rs 8 per doz	800		
<i>2nd</i> Bought of John Gallon & Co, Cawnpur Sundries as follow —			
80 pieces of Berhampur Silk @ Rs 4-8	360 0 0		
4 cases of Jam each contain- ing 20 jars @ Rs 2 .	160 0 0		
30 dozen of Port Wine @ Rs 18 per dozen	540 0 0		
150 mds of Rice @ Rs 4 4	637 8 0		
	1697	8	0
<i>3rd</i> Sundries sold for Ready Money 30 pieces of Berhampur Silk @ Rs 5	150	0	0
<i>4th</i> Paid for Office furniture, as per voucher	200	0	0
<i>5th.</i> Sold for Ready Money Sundries as follow —			
50 pieces of Berhampur Silk @ Rs 5	250 0 0		
2 cases of Jam each contain- ing 20 jars @ Rs 2-8	100 0 0		
20 dozen of Port Wine @ Rs 20 . .	400 0 0		
	750	0	0
<i>6th</i> Paid John Gallon & Co, Cawnpur .	1697	8	0
<i>7th</i> Sold for Ready Money 60 dozen Rum @ Rs 10 per dozen .	600	0	0

SINGLE ENTRY.

FOLIO 2.

DAY-BOOK

<i>Calcutta, 8th January, 1889</i>			
	Rs	As.	P
Bought of Messrs James Munro & Co, Benares, 100 bags of Benares Sugar weighing net 175 maunds @ Rs 8 per md	1400	0	0
<i>9th</i> Sold to Mr James Hedges, Calcutta, 40 doz. of Rum @ Rs 10 per doz	400	0	0
<i>10th</i> Sold for Ready Money, 50 bags of Sugar weighing 871 mds @ Rs.10 per md	875	0	0
<i>11th</i> Received from Mr James Hedges	400	0	0
Paid James Munro & Co	900	0	0
<i>12th</i> Sundries sold for Ready Money, 150 mds of Rice @ Rs 5 per maund	750 0 0		
2 cases of Jam each containing 20 jars @ Rs 2-8	100 0 0		
10 doz of Port Wine @ Rs 20	200 0 0		
	1050	0	0
<i>13th</i> Sold to Messrs. R G Palmer & Co, 50 bags of Sugar weighing mds 87-20s @ Rs 10 per md	875	0	0
<i>14th</i> Paid Messrs James Munro & Co	500	0	0
Deposited in the Agra Bank, Limited	5000	0	0
<i>15th</i> Received from R G Palmer & Co	875	0	0
Bought of Messrs Ernsthausen & Co 100 pieces of Long Cloth @ Rs 10	1000	0	0

SINGLE ENTRY,

DAY-BOOK

FOLIO 3

<i>Calcutta, 16th January, 1899.</i>	Rs.	As.	P
Bought for Ready Money, 100 chests of Tea @ Rs 20 per chest.	2000	0	0
Bought of Messrs Smithson & Brothers 750 pieces of Grey Cloth @ Rs 8 per piece	6000	0	0
<i>17th</i> Sold for Ready Money, 40 pieces of Long Cloth @ Rs 12 per piece	480	0	0
<i>18th</i> Sold to James Munro & Co., Benares, 50 chests of tea @ Rs 22 per chest ..	1100	0	0
<i>19th</i> Paid Messrs Ernsthausen & Co ...	500	0	0
Sold for Ready Money, 500 pieces of Grey Cloth @ Rs 10 per piece	5000	0	0
<i>20th</i> Paid Messrs. Smithson & Brothers ...	4000	0	0
<i>21st</i> Received from James Munro & Co, Benares	1000	0	0
Sold to James Hedges & Co., 50 chests of tea @ Rs 22 per chest .	1100	0	0
<i>22nd</i> Bought for Ready Money, 100 dozen of Rum @ Rs 10 per dozen	1000	0	0
<i>23rd</i> Received from James Hedges & Co ..	1100	0	0
Sold for Ready Money, 250 pieces of Grey Cloth @ Rs 10 per piece	2500	0	0

SINGLE ENTRY.

FOLIO 1

DAY-BOOK.

<i>Calcutta 24th January, 1899</i>	Rs.	As.	P.
Sold to R. G Palmer & Co, 60 pieces of Long Cloth @ Rs. 12 per piece	720	0	0
<i>25th.</i>			
Sold for Ready Money, 50 doz of Rum @ Rs. 12 per doz. ...	600	0	0
Bought of Messrs S S & Co, Calcutta, 10 bales of paper @ Rs 50 per bale	500	0	0
<i>26th.</i>			
Paid Messrs. Smithson & Brothers ..	2000	0	0
Sold to Madhub Chunder Dutt, 4 bales of paper @ Rs 55 per bale ...	220	0	0
<i>27th</i>			
Paid Messrs S S & Co, Calcutta ...	500	0	0
Sold for Ready Money, 2 bales of paper @ Rs 54 per bale ...	108	0	0
<i>28th</i>			
Received from Madhub Chunder Dutt ...	220	0	0
Bought for Ready Money, 80 chests of tea @ Rs 20 per chest ...	1600	00	0
<i>29th</i>			
Sold for Ready Money. 20 chests of tea @ Rs 22 per chest ..	440	0	0
<i>30th.</i>			
Deposited to Agra Bank. Limited ...	4000	0	0
Sold for Ready Money. 40 chests of tea @ Rs 22 per chest ...	880	0	0
<i>31st</i>			
Deposited to Agra Bank, Limited ...	1000	0	0

LEDGER.

Dr JOHN GALLON & Co

		D. B Folio		Rs	As	P.
1899 Jany	6	1	To Cash	1697-	"	"
				1697	"	"

Dr JAMES MUNRO & Co

		Folio		Rs	As	P.
Jany.	11	2	To Cash	900	"	"
	14	2	" Cash	500	"	"
	18	3	" 50 chests tea at Rs 22	1100	"	"
				2500	"	"

Dr JAMES HADGES ESQUIRE

		Folio		Rs	As	P
Jany	9	2	To Rums	400	"	"
	21	3	" 50 chests tea at Rs 22	1100	"	"
				1500	"	"

Dr R G PALMER & Co.

		Folio		Rs	As	P
Jany.	13	2	To 50 bags Sugar	875	"	"
	24	4	" 60 pcs Long Cloth at Rs 12	720	"	"
				1595	"	"

SINGLE ENTRY

CAWNPORE						Cr
1899		D B Folio		Rs	As	P.
July	2	1	By Sundries	1697	8	"
				1697	8	"

BENARES						Cr
Jany		Folio		Rs	As	P
	8	2	By Sugar	1400	"	"
	21	3	" Cash ..	1000	"	"
	31		" Balance due by them	100	"	"
				2500	"	"

CALCUTTA						Cr
Jany		Folio		Rs	As	P
	11	2	By Cash	400	"	"
	23	3	" Cash	1100	"	"
				1500	"	"

CALCUTTA.						Cr
Jany		Folio		Rs.	As	P
	15	2	By Cash	875	"	"
	31		, Balance due by them	720	"	"
				1595	"	"

LEDGER

Dr AGRA BANK, LIMITED.						
1899		D B Folio		Rs.	As.	P.
Jany.	14	2	To Cash	5000	"	"
	30	4	" Cash	4000	"	"
	31	4	" Cash	1000	"	"
				10,000	"	"
Dr ERNSTHAUSEN & Co.						
		Folio		Rs	As	P.
Jany	19	3	To Cash	500	"	"
	31		" Balance due to them	500	"	"
				1,000	"	"
Dr. SMITHSON & BROTHERS						
		Folio		Rs	As	P.
Jany	20	3	To Cash	4000	"	"
	26	4	" Cash	2000	"	"
				6000	"	"
Dr S S & Co						
Jany		Folio		Rs.	As	P.
	27	4	To Cash	500	"	"
				500	"	"
Dr MADHUB CHUNDER DUTT						
Jany		Folio		Rs	As.	P.
	26	4	To 4 bales paper	220	"	"
				200	"	"

SINGLE ENTRY

ACCOUNT					Cr.		
		D B . Folio			Rs	As	P.
1899 Jany	31		By Balance	...	10,000	..	.
					10,000	..	.

CALCUTTA					Cr.		
		Folio			Rs	As	P.
Jany	15	2	By Long Cloth	...	1,000	..	..
					1,000	..	..

CALCUTTA					Cr.		
		Folio			Rs	As.	P.
Jany.	16	3	By Grey Cloth	...	6,000	..	..
					6 000	..	..

CALCUTTA					Cr.		
		Folio			Rs	As	P.
Jany	25	4	By 10 Bales Paper	...	500	..	..
					500	..	..

CALCUTTA					Cr.		
		Folio			Rs	As	P.
Jany	28	4	By Cash	..	220	..	..
					220	..	..

LEDGER

Dr		CASH.			
1899			Rs	As	P.
Jany.	1	To Stock ..	15,000	"	"
	3	" Sundries .	150	"	"
	5	" Sundries .	750	"	"
	7	" Rum ..	600	"	"
	10	" Sugar .	875	"	"
	11	" James Hedges Esqr ...	400	"	"
	12	" Sundries .	1,050	"	"
	15	" R. G Palmer & Co ..	875	"	"
	17	" Long Cloth	480	"	"
	19	" Grey Cloth .	5,000	"	"
	21	" James Munro & Co ..	1,000	"	"
	23	" James Hedges Esq ...	1,000	"	"
	23	" Grey Cloth .	2,500	"	"
	25	" Rums ..	600	"	"
	27	" Paper .	108	"	"
	28	" Madhub Ch Dutt .	220	"	"
	29	" Tea	440	"	"
	30	" Tea .	880	"	"
			32,028	"	"

SINGLE ENTRY.

[illegible]

SINGLE ENTRY.

Memoranda of Purchases and Sales, showing the Stock in hand.

Goods.	BOUGHT	SOLD	BALANCE.	RATE	Rs.	As.	P.
Rum	100 doz.	100 doz.					
Rum	100 doz	50 doz	50 dozen	at Rs 10	500	"	"
Berhampore Silk ..	80 pieces.	80 pieces					
Jam	4 cases.	4 cases.					
Port Wine	30 doz.	30 doz					
Rice	150 mds	150 mds					
Sugar	175 mds	175 mds					
Long Cloth	100 pieces	100 pieces.					
Tea	100 chests	100 chests.					
Tea	80 chests.	60 chests.	20 chests	at Rs. 20	400	"	"
Grey Cloth	750 pieces	750 pieces					
Paper	10 bales.	6 bales.	4 bales	at Rs. 50	200	"	"
			Balance Rs.		1,100	"	"

SINGLE ENTRY BALANCE-SHEET ASSETS.

January 31st. 1899

Cash in hand	Rs	6,330	8	0
Agra Bank, Limited	,,	10,000	0	0
James Munro & Co	,,	100	0	0
R G Palmer & Co.	,,	720	0	0
Goods	,,	1,100	0	0
			18,250	8 0

Liabilities

Ernsthausen & Co	Rs	500	0	0
			500	0 0

Balance Net Capital	Rs		17,750	8 0
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Rs	As.	P.
17,750	8	0

Amount of Capital at the Commencement of business	Rs	15,000	0	0
--	----	--------	---	---

Net profit	Rs	2,750	8	0
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In the above example, the Balance-Sheet for only one month has been given. In the foregoing way the balance-sheet for a whole year may be made up. In this way when the Profit and Loss Account of a concern is made up, it is called the Closing of Books. As the above is quite comprehensive it is useless to illustrate further.

BOOK-KEEPING

BY

DOUBLE ENTRY.

—00—

CHAPTER VII

FOLIO 1

JOURNAL

D.B.		<i>Calcutta, 1st January, 1899</i>		
		Rs	As.	P.
1	Cash Dr to Stock, for the amount in hand	15,000	0	0
1	Rum Dr to Cash, for 100 dozen @ Rs 8	800	0	0
	<i>2nd</i>			
1	Sundries Dr to John Gallon & Co, Cawnpore, for an invoice of	1,697	8	0
	<i>3rd</i>			
1	Cash Dr to Sundries, for 30 pieces Berhampore Silk @ Rs 5	150	0	0
	<i>4th</i>			
1	Charges General Dr to Cash, paid for Office Furniture as per Voucher	200	0	0
	<i>5th.</i>			
1	Cash Dr to Sundries as follow — for 50 pieces Berhampore Silk @ Rs 5	250	0	0
1	2 Cases of Jam each containing 20 Jars @ Rs 2-8	100	0	0
1	20 doz Port Wine @ Rs 20	400	0	0
	<i>6th</i>	750	0	0
1	John Gallon & Co, Cawnpore Dr to Cash for the amount paid in full	1,697	0	0
	<i>7th.</i>			
1	Cash Dr to Rum, for 60 dozen @ Rs 10	600	0	0

DOUBLE ENTRY.

FOLIO 2

JOURNAL

		Rs	As	P.
<i>Calcutta, 8th January, 1899.</i>				
2	Sugar Dr to Messrs James Munro & Co, for 175 maunds @ Rs 8 <i>9th</i>	1,400	0	0
2	James Hedges Dr to Rum, for 40 dozen @ Rs 10 <i>10th</i>	400	0	0
2	Cash Dr. to Sugar, for 87 mds 20 srs @ Rs 10 <i>11th</i>	875	0	0
2	Cash Dr to Mr James Hedges, for the amount received in full	400	0	0
2	James Munro & Co, Dr to Cash, for the amount paid <i>12th.</i>	900	0	0
2	Cash Dr to Sundries as follows — for 150 mds Rice @ Rs 5 per maund	750 0 0		
	2 cases of Jam each contain- ing 20 jars @ Rs 2-8	100 0 0		
	10 dozen Port Wine @ Rs 20	200 0 0		
		1,050	0	0
<i>13th</i>				
2	R G. Palmer & Co, Dr to Sugar, for 50 bags weighing $87\frac{1}{2}$ maunds @ Rs 10	875	0	0
<i>14th</i> ...				
2	James Munro & Co., Dr to Cash, for the amount paid	500	0	0
2	Agra Bank, Limited, Dr to Cash, for the amount deposited <i>15th</i>	5,000	0	0
2	Cash Dr to R G Palmer & Co, for the amount received in full	875	0	0
2	Long Cloth Dr. to Ernsthausen & Co, for 100 pieces @ Rs 16	1,000	0	0

DOUBLE ENTRY.

JOURNAL.

FOLIO 3.

D.B.		<i>Calcutta, 16th January, 1899</i>		
		Rs.	As.	P.
3	Tea, Dr. to Cash, for 100 chests @ Rs 20 ...	2,000	0	0
3	Grey Cloth Dr to Smithson & Brothers, for 750 pieces @ Rs 8 ...	6,000	0	0
	<i>17th.</i>			
3	Cash Dr to Long Cloth, for 40 pieces @ Rs. 12. ..	480	0	0
	<i>18th</i>			
3	James Munro & Co, Dr. to Tea, for 50 chests @ Rs 22 ..	1,100	0	0
	<i>19th</i>			
3	Ernsthausen & Co, Dr. to Cash, for the amount paid .	500	0	0
3	Cash Dr to Grey Cloth, for 500 pieces @ Rs 10	5,000	0	0
	<i>20th</i>			
3	Smithson & Brothers, Dr. to Cash, for the amount paid .	4,000	0	0
	<i>21st</i>			
3	Cash Dr to James Munro & Co, for the amount received	1,000	0	0
3	James Hadges & Co., Dr to Tea, for 50 chests @ Rs 22 ...	1,100	0	0
	<i>22nd</i>			
3	Rum, Dr to Cash, for 100 dozen @ Rs 10	1,000	0	0
	<i>23rd</i>			
3	Cash Dr to James Hadges & Co, for the amount received in full	1,100	0	0
3	Cash Dr to Grey Cloth, for 250 pieces @ Rs 10	2,500	0	0
	<i>24th</i>			
4	R G Palmer & Co, Dr. to Long Cloth, for 60 pieces @ Rs 12	720	0	0

DOUBLE ENTRY

FOLIO 4.

JOURNAL.

	<i>Calcutta, 25th January, 1899</i>	Rs	As.	P.
4	Cash Dr to Rums, for 50 doz @ Rs 12 ..	600	0	0
4	Paper Dr to S S & Co, for 10 bales @ Rs 50 <i>26th</i>	500	0	0
4	Smithson & Brothers, Dr to Cash, for the amount paid	2,000	0	0
4	Madhub Chunder Dutt, Dr to Paper, for 4 bales @ Rs 55 <i>27th</i>	220	0	0
4	S S & Co, Dr to Cash, for the amount paid in full	500	0	0
4	Cash Dr to Paper, for 2 bales @ Rs 54 <i>28th</i>	108	0	0
4	Cash Dr to Madhub Chunder Dutt, for the amount received in full	220	0	0
4	Tea, Dr to Cash, for 80 chests-@ Rs 20 <i>29th</i>	1,600	0	0
4	Cash Dr to Tea, for 20 chests-@ Rs 20 <i>30th</i>	400	0	0
4	Agra Bank, Limited, Dr to Cash, for the amount deposited	4,000	0	0
4	Cash Dr to Tea, for 40 chests @ Rs 22 <i>31st</i>	880	0	0
4	Agra Bank, Limited, Dr to Cash, for the amount deposited	1,000	0	0

LEDGER.

FOLIO 1.

Dr		STOCK.				
1899	D. B		J N.	Rs.	As.	P.
Jany.	Folio		Folio			
31		To Balance ...		17.750	8	"
				17.750	8	"

Dr.		RUM.				
Jany.	Folio		Folio	Rs.	As.	P.
1	1	To Cash 100 dozen	1			
		at Rs. 8 ...		800	"	"
3	3	" Cash 100 dozen	3			
		Rs. 10 ..		1000	"	"
31		" Profit and loss				
		for net gain ..		300	"	"
				2100	"	"

Dr.		SUNDRIES.				
Jany	Folio		Folio	Rs.	As.	P.
2	2	To John Gallon & Co.	1			
		for an Invoice of		1697	8	"
31		" Profit and loss				
		for net gain ...		252	8	"
				1950	"	"

Dr		JOHN GALLON & Co.				
Jany.	Folio		Folio	Rs.	As.	P.
6	1	To Cash	1			
				1697	8	"
				1697	8	"

FOLIO 1

DOUBLE ENTRY

ACCOUNT				Cr		
1899	D B.		J. N	Rs	As.	P
Jany.	Folio		Folio			
1	1	By Cash	1	15,000	"	"
31		„ Profit and Loss		2,750	8	"
				17,750	8	"

ACCOUNT.				Cr		
Jany	Folio		Folio	Rs	As	P.
7	1	By Cash 60 doz at 10	1	600	"	"
9	2	„ James Hedges 40d	2	400	"	"
25	4	„ Cash 50 doz. at 12	4	600	"	"
31		„ Balance in hand		500	"	"
		50 doz at Rs 10				
				2100	"	"

ACCOUNT				Cr		
Jany.	Folio		Folio	Rs	As	P
3	1	By Cash	1	150	"	"
5	1	„ Cash	1	750	"	"
12	2	„ Cash	2	1050	"	"
				1950	"	"

CAWNPORE				Cr		
Jany	Folio		Folio	Rs	As	P.
2	1	By Sundries	1	1697	8	"
				1697	8	"

LEDGER.

FOLIO 2.

Dr.

CHARGES GENERAL

1899 Jany	D B Folio		J N Folio	Rs	As	P.
4	1	To Cash . ..	1	200	"	"
				200	"	"

Dr

SUGAR

Jany	Folio		Folio	Rs	As	P.
8	2	To James Munro & Co				
		175 mds at Rs 8	2	1,400	"	"
31		" Profit and loss for net gain ...		350	"	"
				1,750	"	"

Dr

JAMES MUNRO & Co

Jany	Folio			Rs	As	P.
11	2	To Cash	2	900	"	"
14	2	" Cash .	2	500	"	"
18	3	" 50 chests tea at Rs 22 ..	3	1,100	"	"
				2,500	"	"

Dr

JAMES HADGES ESQUIRE

Jany	Folio		Folio	Rs	As	P.
9	2	To Rum 40 doz at Rs 10	2	400	"	"
21	3	" 50 chests tea at Rs 22	3	1,100	"	"
				1,500	"	"

FOLIO 2.

DOUBLE ENTRY.

ACCOUNT						Cr
1899	D B		J N	Rs	As	P.
Jany 31	Folio	By Profit and Loss	Folio	200	"	"
				200	"	"

ACCOUNT						Cr.
Jany	Folio			Rs	As	P.
10	2	By Cash $87\frac{1}{3}$ maunds at Rs 10	2	875	"	"
13	3	" R G Palmer & Co 87 mds 20 srs at Rs 10	2	875	"	"
				1,750	"	"

BENARES						Cr.
Jany.	Folio		Folio	Rs	As	P
8	2	By Sugar 175 mds @ 8	2	1,400	"	"
21	3	, Cash	3	1,000	"	"
31		" Balance due by them		100		
				2,500	"	"

CALCUTTA						Cr
Jany	Folio			Rs	As	P
11	2	By Cash ..	2	400	"	"
23	3	" Cash	3	1,100	"	"
				1,500	"	"

LEDGER.

FOLIO 3

Dr R G PALMER & Co

1899	D B		Folio	Rs	As	P
Jany	Folio		J N			
13	2	To Sugar .	2	875	"	"
24	4	, Long Cloth .	3	720	"	"
				1,595	"	"

Dr AGRA BANK, LIMITED

Jany	D B		Folio	Rs	As	P
	Folio					
14	2	To Cash	2	5,000	"	"
30	4	" Cash .	4	4,000	"	"
31	4	" Cash	4	1,000	"	"
				10,000	"	"

Dr ERNSTHAUSEN & Co

Jany	Folio		Folio	Rs	As	P
19	3	To Cash	3	500	"	"
31		" Balance due to them		500	"	"
				1,000	"	"

Dr LONG CLOTH

Jany	Folio		Folio	Rs	As	P
15	2	To Ernsthausen & Co	2			
		100 pieces at Rs 10		1,000	"	"
		" Profit and loss for net gam		200	"	"
				1,200	"	"

DOUBLE ENTRY.

CALCUTTA				Cr.		
1899	D. B.			J. N.	Rs.	As. P.
Jan.	Folio			Folio		
15	2	By Cash ...		2	575	" "
31		" Balance due by them ...			720	" "
					1,595	" "

ACCOUNT.				Cr.		
Jan.	D.B.			Folio	Rs.	As. P.
	Folio					
31		By Balance ...			10,000	" "
					10,000	" "

CALCUTTA				Cr.		
Jan.	Folio			Folio	Rs.	As. P.
15	2	By Long Cloth 100 pieces at Rs. 10 ...	100	2	1,000	" "
					1,000	" "

ACCOUNT.				Cr.		
Jan.	Folio			Folio	Rs.	As. P.
17	3	By Cash 40 pieces at Rs. 12 ...	40	3	480	" "
21	4	" R. G. Palmer & Co. 60 pieces at Rs. 12.	60	4	720	" "
					1,200	" "

LEDGER

FOLIO 4.

Dr		TEA				
1899	D B		J N	Rs	As	P.
Jany	Folio		Folio			
16	2	To Cash 100 chests at Rs 20	2	2,000	"	"
28	4	„ Cash 80 chests at Rs. 20 .	4	1,600	"	"
31		„ Profit and loss for net gain ...		320	"	"
				3,920	"	"

Dr		GREY CLOTH				
Jany	Folio		Folio	Rs	As	P
16	3	To Smithson & Bros 750 pcs. at Rs 8	3	6,000	"	"
31		„ Profit and loss for net gain ..		1,500	"	"
				7,500	"	"

Dr		SMITHSON & BROTHERS				
Jany.	Folio		Folio	Rs	As.	P
20	3	To Cash	3	4,000	"	"
26	4	„ Cash	4	2,000	"	"
				6,000	"	"

Dr.		PAPER				
Jany	Folio		Folio	Rs	As	P
25	4	To S S & Co . 10 bales @ Rs 50	4	500	"	"
		„ Profit and loss for net gain .		28	"	"
				528	"	"

FOLIO 4

DOUBLE ENTRY.

ACCOUNT					Cr.	
1899	D B.		J D	Rs	As	P
Jany	Folio	By James Munro & Co.	Folio			
18	3	50 chests @ 22	3	1,100	"	"
21	3	„ James Hedges & Co	3			
		50 chests @ 22		1,100	"	"
29	4	„ Cash 20 „ @ 22	4	440	"	"
30	4	„ Cash 40 „ @ 22	4	880	"	"
31		„ Balance in hand 20				
		chests @ Rs 20		400	"	"
				3,920	"	"

ACCOUNT						Cr
Jany	Folio		Folio	Rs	As.	P
19	3	By Cash	3	5,000	"	"
23	3	" Cash	3	2,500	"	"
				7,500	"	"

CALCUTTA						Cr.
Jany	Folio		Folio	Rs	As	P.
16	3	By Grey Cloth 750 pieces at Rs 8	3	6,000	„	„
				6,000	„	„

ACCOUNT.					Cr.	
Jany.	Folio	By Madhub Ch Dutt	Folio	Rs	As.	P.
26	4	4 bales at Rs 55	4	220	"	"
27	4	„ Cash 2lbs @ Rs. 54	4	108	"	"
31		„ Balance in hand 4				
		bales at Rs. 50		200	"	"
				528	"	"

LEDGER.

FOLIO 5

Dr S S & Co.

1899 Jany	D B Folio		J N Folio	Rs	As	P
27	4	To Cash .	4	500	"	"
				500	"	"

Dr MADHUB CHUNDER DUTT

Jany	Folio		Folio	Rs	As	P.
26	4	To paper .	4	220	"	"
				220	"	"

Dr PROFIT AND LOSS

Jany	L D. Folio			Rs	As	P
31	2	To Charges General ...	...	200	"	"
		„ Net gain ...	...	2,750	8	"
				2,950	8	,

FOLIO 5.

DOUBLE ENTRY.

CALCUTTA.						Cr
1899	D. B.		J. N.	Rs.	As.	P.
Jan'y.	Folio		Folio			
25	1	By Paper ...	1	500	"	"
				500	"	"

CALCUTTA.						Cr.
Jan'y.	Folio		Folio	Rs.	As.	P.
20	1	By Cash ...	1	220	"	"
				220	"	"

ACCOUNT.						Cr.
Jan'y.	L D.			Rs.	As.	P.
	Folio					
31	1	By Run...	...	300	"	"
	1	" Sundries	"	252	8	"
	2	" Sugar	"	350	"	"
	3	" Long Cloth	"	200	"	"
	1	" Tea ...	"	320	"	"
	1	" Grey Cloth	"	1,500	"	"
	1	" Paper	"	28	"	"
				2,950	8	"

LEDGER

Dr

CASH

1899			Rs	As	P
Jany	1	To Stock	15,000	"	
	3	" Sundries	150	"	"
	5	" Sundries	750	"	"
	7	" Rum	600	"	"
	10	" Sugar	875	"	"
	11	" James Hedges Esqr	400	"	"
	12	" Sundries	1,050	"	"
	15	" R G Palmer & Co	875	"	"
	17	" Long Cloth	480	"	"
	19	" Grey Cloth	5,000	"	"
	21	" James Munro & Co	1,000	"	"
	23	" James Hedges Esq	1,100	"	"
	23	" Grey Cloth	2,500	"	"
	25	" Rums	600	"	"
	27	" Paper	108	"	"
	28	" Madhub Ch Dutt	220	"	"
	29	" Tea	440	"	"
	30	" Tea	880	"	"
			32,028	"	"

Dr.

BALANCE

Jany	D B		Rs	As	P
31	Folio				
	1	To Rum 50 doz @ Rs 10	500	"	"
	2	" James Munro & Co	100	"	"
	3	" R G Palmer & Co	720	"	"
	3	" Agra Bank, Ltd	10,000	"	"
	4	" Tea 20 chests @ Rs 2	400	"	"
	4	" Paper 4 bales @ Rs 50	200	"	"
	6	" Cash	6,330	8	"
			18,250	8	"

DOUBLE ENTRY.

ACCOUNT.				Cr.	
1899.			Rs	As	P.
Jany.	1	By Rums			
	4	„ Charges General	800	„	„
	6	„ John Gallon & Co	200	„	„
	11	„ James Munro & Co	1,697	8	„
	14	„ James Munro & Co	900	„	„
	14	„ Agra Bank, Ltd	500	„	„
	16	„ Tea	5,000	„	„
	19	„ Ernsthausen & Co	2,000	„	„
	20	„ Smithson & Brothers	500	„	„
	22	„ Rums	4,000	„	„
	26	„ Smithson & Brothers	1,000	„	„
	27	„ S S & Co	2,000	„	„
	28	„ Tea	500	„	„
	30	„ Agra Bank, Ltd	1,600	„	„
	31	„ Agra Bank, Ltd	4,000	„	„
	31	„ Balance in hand	1,000	„	„
			6,330	8	„
			32,028	„	„

ACCOUNT				Cr.	
Jany	L D		Rs	As	P
31	Folio				
	1	By Stock			
	3	„ Ernsthausen & Co	17,750	8	„
			500	„	„
			18,250	8	„

TRIAL BALANCE

Dr				Cr		
Rs.	As	P		Rs	As	P
.			Stock .	15,000	0	0
1800	0	0	Rum .	1,600	0	0
1697	8	0	Sundries	1,950	0	0
1697	8	0	John Gallon & Co	1,697	8	0
200	0	0	Charges General ..	.	..	..
1400	0	0	Sugar	1,750	0	0
2500	0	0	James Munro & Co	2,400	0	0
1500	0	0	James Hedges Esq ...	1,500	0	0
1595	0	0	R G Palmer & Co	875	0	0
10,000	0	0	Agra Bank, Ltd	...	..	...
500	0	0	Ernsthausen & Co ...	1,000	0	0
1000	0	0	Long Cloth ...	1,200	0	0
3600	0	0	Tea .	3,520	0	0
6000	0	0	Grey Cloth ...	7,500	0	0
6000	0	0	Smithson & Brothers	6,000	0	0
500	0	0	Paper	328	0	0
500	0	0	S S & Co .	500	0	0
220	0	0	Madhub Ch Dutt	220	0	0
32,028	0	0	Cash . ..	25,697	8	0
72,738	0	0		72,738	0	0

Trial Balance.

Trial Balance is the mode of testing the correctness of Ledger-posting. This is done by adding up the balances of each account and posting them in the Dr and Cr sides as in the Ledger. If the amounts on both sides are equal, the Ledger is said to have been correctly posted. If not, the *Books* should be carefully revised and the error found out.

Stock Balance

In balancing the accounts of goods, we must see what quantity of each commodity is in hand. The unsold goods must be shown in the Cr side of the Ledger, 'By balance in hand.'

Balance how closed

The balances of accounts are transferred to the Dr or Cr sides of the Balance-Sheet. The difference shows the *net gain or net loss*.

Profit and loss how posted

Post profit on the Dr and loss on the Cr side, as a rule. If the total of Dr side is less than the total of the Cr, the excess is called the net gain. The net profit is represented on the Dr side as Dr to *Profit and Loss*, net gain, similarly net loss is represented as Cr to *Profit and Loss*, net loss.

COMMERCIAL CORRESPONDENCE.

CHAPTER IX.

It is an act of mutual intercourse by means of letters, for the purposes of Trade and Commerce

Merchants generally correspond with Bankers, Custom Officers, private parties or customers and other merchants The usual form of address is to a single party, *Dear Sir*, and to a firm or Company, or Gentlemen, *Dear Sirs* The subscription is generally *Yours faithfully* In writing however to the customs authorities, the usual letter form with *Sir*, and *I have the honor to be &c*, is used

A few specimen letters, which form the subject of correspondence in merchant offices, are given below

CORRESPONDENCE WITH BANKS

Retiring Drafts.

(1)

Calcutta, 1st April, 1913

To

THE MANAGER,

Chartered Bank of India, Australia & China

DEAR SIR,

We hope you have received with the mail, the documents against our receipts Nos 457/486 The goods will probably have arrived and we are anxious to receive the documents in order to avoid wharf rent

If you have received the documents of case (*marks*) No 1788, against which our *London firm* has drawn on Messrs Ramdhone Benaresidass, you would oblige us by sending us the bill of lading and the Custom House Invoice, as the case has arrived per steamer '*Karamana*' We shall send you our usual receipt in return

Yours faithfully.

NORMAN & CO

(2)

To

THE MANAGER

Agra Bank, Ltd

DEAR SIR,

We beg to inform you that we hold Delivery Order for 15 cases of shawls (*marks*) Nos 714/728 arrived in the steamer '*Baroda*'

We understand you hold the Bills of Exchange for the above on the consignees and would therefore thank you to let us know whether we should clear the goods from the Jetty and store them in our godowns. finding the consignees applying for delivery : or whether we should leave the cases in the Jetty for this purpose An early reply would oblige

Yours faithfully

(3)

DEAR SIR.

Enclosed we beg to return you our receipt No 427 altered according to the Bill of Lading Please send all drafts on Cawnpore dealers, to Messrs Ram Chunder Sur & Co, Cawnpore, for acceptance.

Yours faithfully

(4)

DEAR SIR.

We beg to hand you herewith 6 receipts Nos 138/143 Please do not overlook to send us the Custom House invoices besides the Bills of Lading

Yours faithfully

(5)

DEAR SIR,

We beg to send you cash against our Manchester firm's draft on Messrs Ramchand Golabchand for £300. 15s and request you to deliver it to bearer with shipping documents attached.

Yours faithfully.

Overland Remittance.

(6)

To

THE MANAGER,

National Bank of India Ltd

DEAR SIR,

Against the enclosed Delivery Order of Messrs Ashman & Co, please write to your London office to pay,

£2500

to A Forsyth Esqr, Manchester Enclosed we hand you a cheque for Rs 34,657-0-8 to square the above sterling amount at the Exchange $1s\ 5\frac{5}{16}d$ telegraphic transfer to-day

Yours faithfully

(7)

DEAR SIR,

Calcutta, 10th April, 1913

Under Messrs Norman Brother's contract* No 605, of yesterday, please draw for us a demand draft on London for £292 4s in favour of Messrs Clifford & Co

Herewith we send you cash Rs 7262-5-10, to square the amount in sterling @ $1s\ 5\frac{1}{8}d$

Yours faithfully,
THOMSON & CO

Form of*BILL OF EXCHANGE CONTRACT**

No 605

Messrs THOMSON & Co

DEAR SIRS

We have this day *bought* by your order, and for your account from the National Bank of India, Ltd Their telegraphic transfer for £292 4s on London, at the Exchange of $1s\ 5\frac{1}{8}d$ per rupee.

To be wired and paid for cash to-morrow

Yours faithfully,
NORMAN BROTHERS,
Bill Brokers

Calcutta, 9th April, 1913.

(8)

DEAR SIR,

Please send us a demand draft in favour of Messrs. Riddell & Co, London, for the equivalent of Rs 920, at to-day's rate of Exchange, cash sent herewith

Yours faithfully

Miscellaneous.

(9)

To

THE MANAGER,

Chartered Mercantile Bank of I L & Ch

DEAR SIR,

Please send us Rs 5-10 being cost of telegram for wire remittance of £5000 through the New Oriental Bank Corporation.

Yours faithfully

(10)

DEAR SIR,

Enclosed we hand you the bonded warehouse receipt for case (*marks*) 281 and request you to grant us Delivery Order for the same Kindly return the receipt per bearer as the buyer of the case wants delivery to-day

Yours faithfully

(11)

DEAR SIR,

Enclosed we beg to hand you account-sale for one case flannel amounting to Rs 398, which please square by the accompanying cheque for Rs 398

Yours faithfully

(12)

DEAR SIR,

Please deliver to bearer a new cheque book containing 100 stamped cheque forms

Yours faithfully

CORRESPONDENCE WITH CUSTOM HOUSE

(1)

To *Calcutta, 10th April, 1913.*
 THE COLLECTOR OF CUSTOMS,
Calcutta

SIR,

Please grant an order to reland 30 Bales of raw salted cow hides, short shipped per British Steamer '*Malabar*' bound for Hamburg, passed E F R (Export free registered) No 2571 of 8th April, 1913

Hamburg	}	30 Bales containing 4500 pieces
P C B		@ Rs 50 per corgé .Rs 11,250
with or without		
under marks and numbers.		

We are to remain,

SIR,

Your most obedient servants,
 R BLACKER & Co

(2)

SIR, *Calcutta, 10th April, 1913*

Please grant an order allowing us to open and survey 4 packages of (*goods*) marked A B C. No 180 landed in a broken condition at the Jetty No 3 and passed under E F. R. No 390 of 21st March, 1907.

We have the honour &c

(3)

SIR,

Please grant an order to refund balance of on-account deposit Rs.100 made for Preventive Officer's overtime work for attending discharge of Import salt Ex. Steamer '*Malabar*' from Hamburg

We have, &c

(4)

SIR,

Please grant an order for delivering to Babu Moolchand Dobey 100 maunds of Hamburg salt Ex Steamer '*Malabar*' which have been found in excess in *Gollah*.

We have &c.

(5)

SIR,

We have the honour to request the retention on board the steamer... for London one manifested package

C
D 500 B
A

One case samples as the gentleman for whom it was entered has left for Bremen

We have &c

CORRESPONDENCE WITH JETTIES

(1)

Calcutta, 1st April, 1913.

To

The Superintendent of the Jetties.

DEAR SIR,

We beg to send you herewith Captain's copies of Bills of Lading of cargoes taken by the Steamer '*Baroda*' in Antwerp, Middlesbro and Madras, which please return us when done with

Yours faithfully

(2)

DEAR SIR,

Please deliver to Messrs Ram Chunder Dutt & Co or order 4 (four) cases wine, landed Ex Steamer '*Moharam*' and oblige

Please note that we have cancelled the Jetty receipt

Yours faithfully.

(3)

DEAR SIR,

Enclosed please find *Letter of Call* of the German Steamer '*Raenthaler*' which has been sent us by the Collector of Customs to account for the goods mentioned therein

Please return us the *Letter of Call* when done with.

Yours faithfully

(4)

DEAR SIR,

We would thank you to return us *Letter of Call* of SS '*Rauenthaler*' sent with our letter of the 6th instant mentioned therein at your earliest convenience, as the same is required at the Custom House for final adjustment

Yours faithfully

(5)

DEAR SIR,

Please grant an order to receive our export cargo tomorrow the 27th instant at 7 A M at the Jetty No 2 for shipment per British P & O Steamer '*Khos*' for Triest and Venice

Yours faithfully

(6)

DEAR SIR,

Please allow our assistant to take out samples from the lot of 250 Bales of cotton being exported through the Jetty for shipment per Steamer '*City of Dundee*'

Yours faithfully.

(7)

DEAR SIR,

Please grant an order that the German Steamer '*Hochheimer*' may work to-night at the Jetty No 5 up to 2 A. M.

Yours faithfully.

(8)

DEAR SIR,

Please grant an order to receive our export cargo tomorrow the 27th instant at 6 A M., at the Jetty No 5 for shipment per British Steamer '*India*' for London

We remain &c

CORRESPONDENCE WITH LICENSED MEASURERS

(1)

To

The Superintendent of the Licensed Measurers

DEAR SIR,

Please send one Licensed Measurer on board the Steamer 'Moharaja' to measure 75 bales of Cotton. The bales are lying alongside the above Steamer as below

S

1/75

Yours faithfully,
THOMSON & CO.

(2)

DEAR SIR,

Please arrange to send one Licensed Measurer *at once* to take measurement of 3 packages hardware for shipment per Str 'Scharlachberger' for Bremen.

Yours faithfully

CORRESPONDENCE

WITH

CUSTOMERS, OTHER MERCHANTS &c

*CONTRACT.

To

Calcutta, 9th June, 1913

Babu Radha Ram Misser

DEAR SIR,

Enclosed please find the contract for (goods) which we request you to sign and return by bearer.

Yours faithfully,
DAVID SIMSON & CO

*See Contract Form, p 35 and read p. 34

(2)

DEAR SIR,

Having not received the contract for (*goods*) up to this time, signed by your firm, we request you to send it at your earliest convenience

Yours faithfully.

(3)

DEAR SIR,

We herewith return the contract for (*goods*) signed by you, as we cannot accept it, for not having been signed in due time. Please take your signature off and return the contract form

Yours faithfully

*DELIVERY

(1)

DEAR SIR,

Please pay for and take delivery of (*goods*) which you are aware, are lying in our godown, delivery time having expired.

(2)

DEAR SIR,

As your payment have now considerably fallen short, we have only to give you notice that unless you pay for and take delivery of your goods, we shall be under the painful necessity of taking harsh measures against you, a course which we trust your good sense will not compel us to adopt

(3)

DEAR SIR,

We inform you to pay us at once Rs 500, the balance of your acceptance and take delivery of the remaining (*goods*) lying in our godown, failing which we shall take legal steps against you, without any further notice

Yours faithfully

*PROMISSORY NOTE

(1)

DEAR SIR,

We shall thank you to return us all the promissory notes signed against the goods sold and delivery to you without any further notice

(2)

DEAR SIR,

This is to inform you that unless you at once pay off the amount of the accompanying promissory notes including interest within 3 days hereof, we shall be under the painful necessity to adopt harsh measures against you without further notice

Yours faithfully

PAYMENTS.(*Overdue*)

(1)

DEAR SIR,

We request you to pay us at once Rs 40 against your long *overdue* acceptances, failing which we shall take harsh measures against you to realise our claims

Yours faithfully

(2)

DEAR SIR,

We request you to pay us at once the balance of your *overdue* acceptances, and have to inform you that unless you comply with our above request within 3 days hereof, we shall take legal proceedings against you without any further information

Yours faithfully

PAYMENTS.

(Default of Promise)

DEAR SIR,

After your payments have fallen short of what you promised and since you do not come forward in order to satisfy us, we herewith give you notice that we shall proceed against you by law, without further information

Yours faithfully.

RE SALE

(1)

DEAR SIR,

This is to inform you that unless you at once pay for and take delivery of (*goods*) lying in our godown since (*time*), we shall re-sell them on your account holding you responsible for any loss we may sustain thereby

Yours faithfully

(2)

DEAR SIR,

We asked you repeatedly to pay for and take delivery of the under-mentioned goods, the delivery time for which expired long ago, and as up-to-date you failed to comply with our request we are under the painful necessity to proceed to re-sale of the (*goods*) on your account as we cannot keep the goods any longer in our godown

Yours faithfully.

CLEARING OF ACCOUNT

DEAR SIR,

Notwithstanding our repeated request to you to clear your account, you still persist on non-payments; we now call upon you for the last time, to clear your balance within 24 hours hereof In failure thereof you will compel us to proceed against you to realise our claim

Yours faithfully.

VOCABULARY
OF
MERCANTILE TERMS.

CHAPTER IX.

Abandonment—Relinquishment to the insurer or underwriter of goods or property saved from a shipwreck

Abatement—Allowance made in custom duties on goods, damaged by salt water

Acceptance—Act of accepting a bill by writing the name across the bill under the word '*accepted*' The man who signs his name, holds himself responsible for the payment of the amount See p 21

Accommodation—Bills of Exchange fabricated for the means of obtaining fictitious credit The drawer only lends his name and the drawee engages himself to provide him with funds, when the bill falls due

Accounts—Statements showing the amounts due for goods, cash &c, in a transaction

Account current—Statement of transactions between persons showing the particulars of account for any given period

Account sale—An account of goods sold on commission
See p 39

Acquittance—A receipt in full of all demands

Actuary—An insurance officer who calculates rates for risks undertaken The chief clerk of the Savings' Bank is also called an actuary

Adjustment—Act of checking an account, to ascertain its correctness

Advalorem—According to value

Advance—Money paid in expectation of a transaction, viz, delivery or consignment

Advice—Act of describing the amount, date, term, to whom payable &c, of a bill and requesting the person on whom it is drawn, to honour or accept it Any information carried by letters

- Agent*—A person empowered to transact business for another
- Allowance*—A customary deduction in weights and measures , such as tare, tret, &c
- Annuity*—Sum of money payable yearly Some are for a certain number of years, and others for life
- Arbitration*—Act of settling disputes between different parties
- Assets*—Entire stock in trade of any property of all sorts belonging to a Merchant or Trading Co
- Assign or Assignee*—A man delegated to manage the affairs of a bankrupt
- Attachment*—Act of seizing the affects of a debtor wherever found
- Audit*—Examination of books and accounts of a merchant by officers appointed for the purpose
- Average*—When, for the safety of a vessel some goods are thrown overboard, an average amount of contribution is levied on all persons having interests in the cargo, or property in a ship, to make good the loss It may be *general* relating to the goods in general, *particular* relating to owners of goods See p 70
- Award*—Judgment given by arbitrators
- Balance*—Is the amount to be added either to the Dr or Cr side of an account, to make the totals agree in both sides
- Bale*—Parcel of goods, generally packed in canvas or *gunny*
- Bank*—Public office for transacting money business
- Bank Note*—Note issued by a bank, payable either on demand, or to bearer, the amount specified in it
- Bankrupt*—A man who is unable to pay his debts, owing to misfortune in trades
- Barter*—The exchange of one commodity for another.
- Batta*—Allowance made to military men in the country in addition to their pay
- Bill*—Draft or a Promissory Note
- Bill of Exchange*—See Pp 17-28

It may be asked perhaps, why Foreign Bills are usually

drawn in sets of three? It is customary with the local Banks to keep one for their reference here, and to send the remaining two to their home agents by two successive mails, to provide against any loss by accident. So that if one be lost, the other may reach the proper destination

Bill of Lading—See Pp. 6 & 7.

Bill of Parcel—An account given by the seller to the buyer, containing particulars of the goods bought with the price
See p 40

Bill of Sale—Is the contract of sale.

Bond—A deed or obligation by which a person binds himself or his heirs to pay a certain sum of money, at an appointed time

Bonded goods—Goods ware-housed on bond for the payment of duties and other charges

Book of Lading—Is the book kept by the mate of a ship of the goods on board the ship

Broker—An agent employed in buying and selling goods on a small commission called the *brokerage*.

Bottomry—Mortgage of a ship by which money is borrowed by the Owner or Captain, for the use of the ship

Capital—Amount of money employed in a business

Cargo—The load carried by a ship

Challan—An account of the transport of goods

Chamber of Commerce—A body of men formed for the purpose of regulating commercial business

Charter Party—Engagement between the owner of the ship and its hirer for the freight &c See p. 63.

Cheque—An order to a Bank to pay specified amount, to a party or order (See p. 25)

Cocket—Warrant given by the Custom House on the entry of goods for export.

Commission—Small percentage allowed to Brokers, Agents. &c

Composition—An agreement between parties in which one party consents to accept a part of his due in satisfaction for the whole

Consignment—Goods sent by one person to his agent at another place for sale

Consols—Portion of national debt or stocks

Consul—Officer of one Government residing abroad to facilitate the commerce of that Government

Contraband trade—Trade prohibited by law.

Contract—An agreement or promise between two or more persons binding them to a performance

Credit—The confidence reposed by one, on another merchant to meet his liabilities.

Custom House—Office where duties on exported and imported goods are paid

Days of grace—Three days allowed for the payment of bills after their due date

Debenture—The certificate given at the Custom House to the Exporter of goods, entitling him to receive the payment of the drawback allowed on goods exported

Debit—To charge with debt

Del Credere—Percentage given to merchants for selling goods

Demurrage—Compensation paid for detaining a ship or boat in loading or unloading See p 58

Discount—Allowance made for immediate payment of a bill payable sometime hence

Dishonor—Not to accept Bill of Exchange, &c, not to pay when due See p 19

Divident—Share of any capital, debt or profit

Dock—A place to receive ships for safe loading or unloading
Docks are of two kinds — *Wet docks* in which is kept an average depth of water for keeping the vessel afloat and *Dry docks* for the examination or repairs of vessels

Docket—A short summary of a letter or document

Draft—A Bank Cheque or Bill of Exchange See p. 17.

Drawback—Amount remitted on duty paid exported articles

Drawee—See p 18

Drawer—See p 18.

Duty—An imposition levied

Earnest—Sum paid in advance

Effects—Money, goods, &c

Embezzlement—Criminal misappropriation of another s money, goods, &c

Emporium—Principal mart of business

Ex—Out of.

Exchange—A public place for carrying transaction

Excise—An inland charge or imposition on various commodities

Exports—Goods sent abroad, opposite *imports*

Factor—An agent in a foreign land

Failure of business—Bankruptcy

Finance—Public Revenue

Flat goods—Goods having little or no purchase

Folio—The Dr & Cr sides of a Ledger or Account-Book

Forestalling—Purchasing and laying up goods before they are brought to market

Freight—Account charged for transportation of goods

Guarantee—Engagement or undertaking to pay some debt, or to fulfil some specific obligation

Honoring—Accepting a Bill. or Draft.

Hoondie—An Indian Bill of Exchange, or Draft

Hypothecation—A term applied to the pledging of goods as security for an advance or debt without parting with the immediate possession, it differs in this last particular from the simple pledge See Letter of Hypothecation form, p 13

Import—Goods brought from abroad

Import duty—Duty levied on goods imported

Indemnity—Act of protecting an individual from loss against any special occurrence

Indorsement—Act of writing the name on the back thereby transferring to another the interest which the writer possesses

Ingrossing—Purchasing large quantity of goods to augment the market price

Instalment—Sums paid at stated intervals

Insurance—See Pp 41-54

Insurer—The party who takes the risk on himself

Interest—Sum paid for the use of money

Inventory—List of effects, belonging to an individual

Invoice—See Pp 6 and 8

Journal—See p. 73

Landing—The cargo of a ship

Landing Master—Officer of Custom House appointed to take an account of goods imported or landed

Leakage—Allowance made for waste or leakage of liquors

Lease—Is a contract in consideration of some payment, for the temporary possession of some house or plot of ground ' or shed

Ledger—See p 74

Letter of Advice—Letter of an intimation of transaction
See p 13

Letter of Credit—By which one can obtain money on the credit of another See Pp 26-27

Letter of Marque—Authority given by Government, empowering certain subject to commit acts of reprisal or retaliation against any State, with which it may be in war

Letters Patent—Privilege granted to an inventor to enjoy exclusively the advantages of invention for a stated period

Liability—Debt or pecuniary obligation of a firm.

License—A privilege from Government for carrying on a trade on which a certain duty is laid

Lien—Right

Liquidation—Act of paying a debt

Loan—Thing lent

Manifest—Document containing a list of ship's cargo, which must be signed by the master of the vessel at the place of landing

Maturity—Time when a bill becomes due.

Monopoly—Exclusive privilege granted by authority for sole manufacture, sale, import or export of goods

Mortgage—Pawn or pledge as security for money borrowed

Net proceeds—Net sum which goods produce after every deduction is made

Notary Public—A person whose business it is to note and protest Bills of Exchange which have been dishonored

Note of Hand—Is a Promissory Note An *on demand* note executed by a man

Noting—Act of placing a dishonored Bill in the hands of a Notary Public

Order—Request made by one house to another, to effect certain purchases or supply certain goods

Packet—In a commercial sense, a sailing or steam vessel plying at stated and regular times.

Par—Of equal value

Partnership—Agreement between persons for carrying on business

Permit—License for the passing or selling of goods which have paid duty

Policy—Document issued by the insurer to the insured.

Posting—Recording or transferring entries contained in one book of accounts to another

Power of Attorney—A legal instrument authorizing one person to act for another

Premium—See p 45.

Price Current—List of articles or commodities with the market prices of the day

Principal—Money lent on interest.

Promissory Note—Is a note of hand or an *on demand* note in writing to pay a specified sum at a stated time to a party

Re—In the matter of

Receipt—Formal acknowledgment of having received a sum — of money or value.

- Remittance*—Sum of money sent from one place to another.
- Reserve*—Money kept for meeting urgent demands.
- Retail*—Selling goods in small quantities
- Salt Gollahs*—A range of buildings belonging to the Government where salt is stored, such as those at *Sulkea*
- Salvage*—Allowance claimable by a person in saving shipping or cargo from dangers and risks of the sea.
- Sea Worthy*—Fit for going out to sea
- Sequestration*—Bankruptcy
- Set-off*—Counter claim in whole or the part against any demand.
- Smuggling*—Act of importing or exporting goods without paying the Custom Duties
- Solvent*—Fit for paying debts
- Specie*—Coinage of any kind in metal
- Stoppage transitu*—Power of stopping goods on their way to buyer if the buyer becomes insolvent or bankrupt before the article reached him
- Staple produce*—The principal produce of a country
- Stock*—Funds raised by a firm for transacting trade
- Super-cargo*—Person in a ship having charge of its cargo and trading transactions
- Surety*—A person liable for another's debt
- Tare*—Deduction made for the gross weight for the weight of a case
- Tariff*—A table containing names of goods with duties payable on them
- Tender*—Offer to supply certain goods or articles on specified terms and conditions
- Tide-waster*—An officer appointed by Government to supervise the loading and unloading of ships to prevent contraband trade
- Tonnage*—An impost of so much per ton on liquids imported or exported
- Tret*—An allowance of 4 lbs for every hundred maunds of goods, for dust

Umpire—Person appointed to settle disputes

Usance—Period for which Bills of Exchange are drawn

Usury—Exaction of high interest

Vendor—One who sells any commodity.

Warranty—Declaration of the actual condition of anything or an engagement for the fulfilment of certain stipulations

Wharf—Place where goods are landed.

Wharfage—Money paid for the use of a wharf

Wholesale—Purchase of goods in large quantities

Winding-up—Bringing the business of a firm to a close

CLERK'S GUIDE

PART II

**Docketing, Drafting,
Precis-Writing, &c.**

AND
ANSWERS

CLERK'S GUIDE

PART II.

GOVERNMENT OFFICE.

CHAPTER I

In this part an attempt has been made to explain as clearly as possible the procedure adopted in Government Offices

IMPERIAL ADMINISTRATION.

The Administration of the Land is carried on by the several Local Governments and Administrations with the Supreme Government at the head of all, to decide questions relating to *Finance* and *Laws*. To facilitate the business of administration the Government of India is divided into 7 distinct Departments, each Department having its distinct Administrative Jurisdiction. They are —

(1) The Finance and Commerce, (2) the Foreign, (3) the Home, (4) the Legislative, (5) the Military and Marine, (6) the Public Works, and (7) the Revenue and Agricultural Departments

Of these the Legislative and the Revenue and Agricultural Departments excepted, which are purely Administrative or Consultive Departments, the others are both Administrative and Executive, i.e., they have not merely to instruct or offer advice to the good management of the Government, but have to carry out work themselves. Each of these Departments except the Foreign, is in the charge of an Ordinary Member of the Viceroy's Council, styled the "*Honourable Member*"

1 **Finance and Commerce Department** deals with the Public Accounts, including Estimates, Banks, Money Orders and alienations of Revenue, the Public Expenditure, the Public Ways and Means including Loans, the Public Funds, the Mints, the Paper Currency, Leave, Pay, Allowances, Pensions and Gratuities of Public Officers, Assessed Taxes, Excise, Opium, Salt, Customs, Stamps, Post Office, Statistics, Commerce and Trade, Merchant Shipping, Stores from Europe, Ports and Port Dues, Lightning and Pilot Services

2 **The Foreign Department** with Political matters generally, relations with Foreign States, relations with Native States and with Feudatories within the limits of India, Control of the Administration of the Frontier Districts and relations with Frontier and Hill Tribes, Control of Administration of the Hyderabad Assigned Districts, except those Branches taken up by the Home Department, the

Administration of Mysore, the Administration of Ajmere-Merwara, Political prisoners, Department for the suppression of *Thuggee* and *Dacoity*, Political Pensions, Extradiction and Extra Territorial jurisdiction, Titles, Salutes, Orders of distinction like the Exalted Order of the Star of India, Order of the Indian Empire, Recognition of Foreign Consuls, Grant of Pass-Ports, Ceremonials, etc

3 The **Home Department**, with Law and Justice, Jails and Penal Settlements, Escheats, the Administration of Estates of Intestates, Police, Education, Examinations, Archæology, Fine Arts, Sanitation, the Civil Medical Service, Ecclesiastical Service, Civil Service questions, Registration of Assurances, Patents, Vagrancy Act, Arms Act, Copy-right, Census, Municipalities and Local Funds, Gazetteers, Weights and Measures In the Hyderabad Assigned Districts all branches connected with Law and Justice, Jails, Police, Education, the Ecclesiastical Service, the Civil Medical Service, Sanitation, Municipalities and Public, including questions connected with the Civil Service Regulations, the working of the Patent Law, the Copyright Act and Archæology

4 The **Legislative Department**, with Bills and Acts of the Legislative Council of His Excellency the Governor-General in Council.

5. The **Military and Marine Department**, with questions relating to the Army, Marine, Marine Surveys and Dangers to Navigation

6 The **Public Works Department**, with questions relating to Provincial and Imperial Public Works including Railways, Telegraphs and Irrigation.

7 The **Revenue and Agricultural Department**, deals with questions of Land Revenue including Settlements, Tuccavi Advances, Surveys (except Archæological and Marine which are dealt with in the P W and Marine Departments respectively), Agriculture and Horticulture including Fibres and Silk, Cattle-breeding and Cattle diseases, Veterinary appointments and Education, Fisheries, Minerals, Meteorology, Famine and Emigration

LOCAL ADMINISTRATION.

Like the Government of India each Local Government or Administration has its own distinct Departments The Government of Bengal, in its Civil Side, has the following Departments

I Under the Chief Secretary —

- (1) *Appointment Department*—dealing with appointments of Deputies and Sub-Deputies. Leave and posting

of Civilians and appointment, leave and promotion of Gazetted Officers generally

- (2) *Judicial*—dealing with questions relating to Courts of Law and Police
- (3) *Political*—dealing with political questions (negotiations with Native and Independent Chiefs, with Rajas, Nawabs, &c), Jail Administration and questions relating to the Administration of the Registration Department.
- (4) *Legislative*—dealing with Laws, &c, in the Bengal Council. This is directly under an Assistant Secretary subordinate to the Chief Secretary

II Under the Revenue Secretary :—

- (1) *Revenue*—dealing with questions of Land Revenue, Forest, Agriculture, Opium (as distinct from Excise Opium) and other miscellaneous subjects which do not fall under the above heads; also the veterinary appointments and education
- (2) *General*—dealing with questions relating to ecclesiastical, education, emigration and other subjects which do not fall under the above heads
- (3) *Statistical**—dealing with questions relating to *Census*, Inland Trade, Rail and River-borne Trades.

III Under the Financial Secretary —

- (1) *Financial*—dealing with matters relating to Provincial Finance, Road and Public Works Cesses, Separate Revenues (including Income Tax, Stamp, Salt and Customs), Miscellaneous including the Clerical Examination rules and appointments.
- (2) *Municipal*—dealing with Municipal Local Self-Government, Medical, Sanitation and Vaccination questions
- (3) *Accounts Departments*—which deal with the establishment questions and keep records of leave, promotion,

*There is a proposal of transferring this Department to the Government of India, but no definite settlement has yet been arrived at.

&c, of all the Assistants in the Civil Secretariat and disburse pay to them. They also keep accounts of sale proceeds of the Gazettes and other Official publications sold by the Book Depôt.

(4) *Book Depôt Branch*—This Depôt supplies official publications, the Gazette and the Indian Law Reports and distributes copies of acts and other publications. This Department is common to all the Departments like the Accounts Department but the establishment is entertained or added to under the order of the Financial Secretary.

IV In the Public Works Secretariat, there are :—

- (1) Establishment Branch dealing with establishment and General questions
- (2) Irrigation Branch dealing with Accounts and Irrigation of Major and Minor Works.
- (3) Marine Branch.
- (4) Railway Branch dealing with Railway Accounts, establishment of Railways and Railway Works
- (5) Road and Building Branch dealing with Accounts of Civil Buildings, Roads and other Public Improvements.

These are independent of the Civil Side and are controlled by two Secretaries in the P. W. Side.

CHAPTER II.

LETTERS AND THEIR DOCKET.

The administration of the land is conducted by letters. The Supreme Government or the Local Government cannot go from place to place to impart justice. References are made and replies to the references are given. This is how the administration is conducted.

For the sake of simplicity, I shall divide letters into 2 classes (1) Those received and (2) their replies. Technically the first class is called *from letters* and the second *to letters*.

Of the letters received some are received per messengers and the others are delivered by post. All the letters received are abstracted and registered, that is, entered in a register kept for the purpose.

This register shows at a glance the number and the date of the letter, from whom it comes, if it is in print, how many spare copies of the letter have been received and whether it has any enclosures or not. To abstract a letter is to **Docket it**.

For the sake of convenience each office has its own prescribed form of *Docket*. The following letters will be docketed thus —

For the convenience of the readers the docket of each letter is given below the letter itself.

No 847A

From—*The Secy to the Board of Revenue, L. P.*

To—*The Secy to the Govt of Bengal,*
Revenue Department

Calcutta, the 31st December, 1895

SIR,

With reference to your letter No 6528, dated the 29th December, 1895, I am directed to submit the accompanying copies of reports from the Land Revenue Commissioners of the Orissa and Chota-Nagpur Divisions on the extension of the Bengal Tenancy Act, to.

certain parts of the marginally noted* sections of thanas of the parganas of their divisions, and to state that the
 *Not Printed Board agree with the views of the Commissioners and recommend that the sanction of Government may be accorded to the proposal at an early date

I have, &c., &c

GOVT. OF BENGAL,
 (1896)

No 847A., dated 31st December, 1895

Date of receipt, 2-1-96

Enclo. 2 Spare copies 4. Remin- ders. Maps	From—Board of Revenue, L P	Dept	Revenue
	Subject.— Referring to G O. No 6528 dated 29th December, 1895, submit re- ports on the extension of the Ben- gal Tenancy Act to certain parts of Chota-Nagpur and Orissa Divi- sions	File	
		No.	
		Serial No	
		D E	

(2)

No. 4R.

From—*The Secy to the Govt of Bengal, Revenue Dept.*

To—*The Secy to the Govt of India,*

Revenue Department

Calcutta, the 8th January, 1896

SIR,

I am directed to submit for the favourable consideration and orders of the Government of India, the accompanying

report from the Board of Revenue on the proposed extension of Sections of the Bengal Tenancy Act VIII of 1885 to certain parts of the Chota-Nagpur and Orissa Divisions. The Lieutenant-Governor agrees with the Board of Revenue in thinking that the proposed extension is likely to prove advantageous to the people. His Honor would be glad if the proposal meets with the approval of H E the Governor-General in Council. I am accordingly to request that you will be so good as to convey sanction of the Government of India to the proposal.

I have, &c, &c.

The Revenue Department would Docket it thus :—

Revenue [1896] DEPT

No 4R

From—*Government of Bengal, Revenue Department*

Dated 8-1-96.

Enclosure 3

Received 10-1-96

Spare copies 4

Office Note and
Orders

Abstract—Extensions of Sections
of the Bengal Tenancy Act VIII
of 1885 to Chota-Nagpur and Orissa
Divisions

(3)

No 181J

From—*The Chief Secy to the Govt of Bengal*

To—*The Inspector-General of Jails*

Dated 21st February, 1896

SIR,

With reference to your letter No 1856, dated the 19th February, 1896, I am directed to convey sanction of Government to the expenditure of Rupees ———— for the purchase of ———— maunds of rice for storage in the Bhagalpore Central Jail

Political
Department

I have, &c.

From—

POLITICAL DEPARTMENT, GOVT. OF BENGAL

No 181J

Dated 21-2-96.

Received 22-2-96.

Subject —Sanctions the purchase of—maunds of rice for storage in the Bhagalpore Central Jail at a cost of—Rupees.

For the better understanding of the subject, we refer our readers to the questions at the several examinations and their answers.

SEE PART III—FOR QUESTIONS ON DOCKETING
UPPER DIVISION—1883

No. 12.

(1) No 712, dated 26th May, 1882

From—*The Govt of India, Home Dept.*To—*The Govt of Bengal.*

State that since the present Act is unsuitable for testing consignments of petroleum in India they propose to pass as an *ad interim* measure a short Act under which imported petroleum certified by any Public Inspector in America not to flash below 100° open or 73° Abel's test may be admitted to India without any further test and that the Secretary of State has been informed accordingly They also request that a note on the question of tests applicable in this country from the most experienced analysts in Bengal may be submitted to that Government at an early date.

No. 13

(2) No. 714, dated 26th May, 1882.

From—*The Government of India, Home Department*To—*The Legislative Department.*

Forward copies of certain telegraphic correspondence with the Secretary of State, and request that immediate steps may be taken to introduce into the Legislative Council a short bill admitting temporarily, without further test in India,

imported petroleum certified by any Public Inspector in America not to flash below 100 open or 73 Abel's test.

No 16

(3) Telegram, dated 27th May, 1882.

From—*The Government of Bengal*

To—*The Govt of India, Home Department*

Reports that the Commissioner of Police, Calcutta has been instructed to carry out the orders conveyed in Home Department telegram, dated the 26th instant, but invites attention to Petroleum Committee's report in which certain objections to the proposed admission of petroleum without test in India were raised.

No. 26.

(4) No 288 T M, dated 3rd June, 1882

From—*The Government of Bengal.*

To—*The Govt. of India, Home Department.*

With reference to Home Department, letter No. 712. dated 26th May, 1882, states that the orders are being acted upon and that the report called for would soon be submitted, meanwhile a letter from Messrs Schroder Smidt & Co, of Calcutta, protesting against any sudden amendment of the Petroleum Act together with that Government's observation is submitted to the Government of India

No. 27.

(5) Dated 3rd June, 1882

From—*The Secy to the Bengal Chamber of Commerce.*

To—*The Govt of India, Home Department.*

Requests that the Chamber may be consulted before any amendments are made in the existing Petroleum Act as large interests of the mercantile community are affected by the proposed amendment

LOWER DIVISION—1883.

(a)

Dated 14th July, 1879

From—*Durga Parshad of Benares*To—*The Governor-General of India.*

Prays that in the circumstances represented an unconditional pardon may be granted to his father Gonesh Parsad, a convict in the Straits Settlements and encloses a photo of his father in support of his statement as to his bodily infirmity and age

(b)

Dated 13th December, 1879.

From—*Krishna Patel of Hurdol.*To—*The Governor-General of India*

Requests that his legal proprietary rights to village Bachore in the District of Bhandara in the Central Provinces may be restored to him by a reversion of the orders passed by the Central Provinces Court in depriving him to his rights

(c)

Dated 25th December, 1881.

From—*Taruk N Mitter of Konnagore.*To—*The Governor-General of India.*

Appeals against the unjust order of disbarment passed on his case on a charge of misconduct and requests that he may be permitted to practice again as a pleader in the Srirampore Munsiff

(d)

No 753-40 P A.

Dated 28th August. 1882.

From—*The Chief Commissioner, Burma.*To—*The Government of India.*

Solicits sanction to the retention of the names of school-masters and others who have been transferred from Government to Municipal Service on the list of officers who are earning pensions from the Provincial Government; and requests that if under Financial Department, Resolution No 1622. dated 10th June, 1882, contributions for pension are required from officers transferred from the service of Government to that paid by Local Fund the Provincial Government may be permitted to pay them

School-masters and others hereafter to be appointed by municipalities being governed by the rules laid down in the Resolution of the 10th January, '82 quoted above

Memo. No. 4493, dated 24-10-82.

(e) From—*The Financial Department*,
To—*The Marine Department*

Forward copy of their Resolution on the subject of maintenance of steam communication on Indian waters and request to be informed what lines of steamers should be maintained, and, if necessary, subsidised, for postal or political reasons

No. 332, dated 31-10-82.

(f) From—*The Government of India*
To—*The Secretary of State for India*

Request that pending the carrying out of the reforms suggested by the Secretary of State for India the payment of Rs 15 *per diem* to the President, Members and Secretary to the Civil and Military Examination Committee at Bombay, and at Rs 10 *per diem* to the Assessors, for each sitting of the Committee may be allowed

(g) Nos 49-1791-1807, dated the 8th November, 1882.
From—*The Government of India, Home Dept.*
To—*The Secretary of State for India*

Forward a copy of their Resolution laying down that all rules, regulations or notifications which affect the outside public, should, before they are issued by Local Government or Administrations, or before they are submitted to the Government of India for approval, be published in the Local Official Gazettes and in one or two local newspapers in order to give the measures greater publicity and when they are published the result of such publication to be communicated to the Government of India Should however, a rule is not published. reasons for its non-publication should be clearly stated

LOWER DIVISION—1888.

I

Dated 21st February, 1887

From—*Mohun Lal Vishnu Lal Pandia.*To—*The Resident in Meywar.*

States that in commemoration of the Jubilee of Her Most Gracious Majesty the Queen Empress of India he intends to invest a sum of Rs 1000 in Government Promissory Notes from the interest of which two silver medals should be given away to those successful candidates of North-Western Provinces, who would appear from time to time for the M.A. and B.A. Examination.

II

Dated 26th November, 1886.

From—*The Bengal Chamber of Commerce*To—*The Governor-General of India*

State that as no legal standard of length exists in this country a measure of law may be introduced into the Supreme Legislative Council for the convenience of the people of India and in the interests of trade declaring the English standard yard of 36 inches to be the standard length for British India as well

III

Resolution.

Forward a copy of their resolution on the revision of the existing regulations for the appointment of Cantonment Magistrates and request that the tenure of these officers appointed on or after the 1st January, 1887 be limited to five years only and their pay to be —

Rank.	Initial pay	Pay passing highest Departmental Examination
Subaltern	600	700
Higher rank	700	800

The tenure of office may under exceptional circumstances be extended to 7 years only

IV. No 38, dated 12th February, 1887

From—*The Secretary to the Government of India,
Home Department*

To—*The Senior Chaplain of the Church of Scotland*

State that Chaplains and their families are entitled to gratuitous medical attendance by Civil Surgeons ; and that in the absence of any such, they and their families are entitled to gratuitous attendance by the Staff Surgeon or other medical officer, who may be called upon to attend the non-regimental Government servants ; in Calcutta, any Government officer. who has the privilege of private practice may be called, but where the Chaplain resides within the Cantonment of Fort Wilham, the Staff Surgeon would be his medical attendant

V. No 976, dated 3rd October, 1887

From—*Chaplain P. B. Lindsell, Dt Supdt of Police,
Port Blair and Nicobars*

To—*The Chief Commissioner and Superintendent,
Andamans and Nicobars*

Requests that in the circumstances represented the holder of the appointment of D S P Port Blair and Nicobars may be granted the privilege of obtaining leave under the civil leave rules which he hitherto enjoyed or should this be considered impracticable he may be allowed the concession personally as he accepted the appointment with the knowledge that the privilege enjoyed by his predecessors would be continued to him also

VI. No 1878, dated 22nd August. 1887.

From—*The Secretary to the Government of India,
Home Department*

To—*The Chief Commissioner of Burma*

Communicate sanction to the proposal of extending to all civil officers and officers in civil employ now serving in Burma of the concession recently allowed to military officers in the matter of privilege leave, on the condition that it is applicable to the first privilege leave after the 2nd May, 1887.

VII. No. 345, dated 7th October, 1887.

From—*The Secretary to the Government of India,
Home Department*

To—*The Chief Commissioner of Burma*

Sanction the grant of Re 1 a month extra to privates of the Burma Military Police who pass a Colloquial Examination in either Shan, Kochin or Chin with such tests as may be prescribed by the Burma Administration and to the payment of a reward of Rs 100 to any commissioned or non-commissioned native officers who may pass in Burmese or Shan by the lower standard within 3 years from the date of his arrival in Burma.

VIII. No 139, dated 12th April, 1887

From—*The Secy. for Upper Burma to the Chief Commissioner, General Department.*

To—*The Secy, Govt. of India, Home Department*

With regard to the operation of the Limitation Act in Upper Burma purposes that a measure of relief should be introduced to protect the interests of the mercantile community and to that end the draft of a regulation submitted by them may be approved by the Government of India.

DIARISING

The docket is registered in a book called the Diary, and the process of registering is called *Diaring*.

REFERENCING.

After a letter is diarised it is put up with all previous papers on the subject, and if there be none, with papers which disposed of an analogous question which serves as a precedent. To complete the references to which a letter has any bearing is to *reference* a letter. The reference clerk has to consult indexes of cases disposed of for say 10 years or so to help him to tracing a precedent, or, any analogous question disposed of at some earlier period. He has sometimes to ask other departments in tracing a question.

NOTING.

When the papers are put up, the assistant dealing with the case submits it with a short history of the case and suggests what course is to be adopted in disposing of the present reference. This is called *noting* in an office. After the suggestions are approved by the head of the office it becomes an order on which a draft is prepared.

Take for instance the following cases —

When the Commissioner of a division requests sanction to the payment of house-rent to a Sub-Divisional Officer within his Division for the period during which his residence was under repairs, the office would suggest that under Section of the Revenue Officer's Manual the Sub-Divisional Officer is entitled to house-rent at the rate of Rs 40 per month for the period during which his residence was under repairs and that this amount may be sanctioned. The order thereon would be sanction what is admissible under the rules.

Similarly, if the Commissioner of Excise states that the policy of introducing the Outstill system to the Tea districts, would, if carried out, prove injurious to Government cause for the reasons adduced below, the office would suggest that the Commissioner of Excise's attention may be drawn to the correspondence of 1886 with the Board where the subject was well threshed out and he may be told through the Board of Revenue that for reasons stated therein the wishes of Government should be complied with at once and without further protest. Order, yes but politely.

Let us give one more example. Suppose the Commissioner of the Rohilkhand Division sends in a report of the metropolitan horse fair and show at Aligarh for the 8 days of April, 1893, embodying in it a description of all the various exhibits, &c, &c, and recommending Government to convey thanks to the Collector of the place and the members of the show committee for the excellent management of the fair. The noter will note thus —

From Commissioner	}	Submits the report on—the fair held during the 8 days of April, 1893
No. date.		

The chief points of note are the Exhibits 1, 4, 6, 7, which are peculiar in character.

The local manufactures exhibited during the year numerous, the most admired of which were the brass utensils with floral works from a neighbouring village

The cattle show was not half as good as it was in the preceding year, as the time was one in which the cattle used in agricultural work could not be brought to the show.

The weather was very favourable to enable the fair to be a success as far as it was practicable. The cash accounts of the fair show that there is a deficit of Rs 50. The net receipts amount to Rs 400, the balance in hand of the last year was Rs 55, but the expenditure having amounted to Rs 505 (Summary of the letter). We may acknowledge the receipt of the report and call attention of the Commissioner to the excess expenditure incurred. As requested by the Commissioner we may convey the thanks of Government to the Collector and the Members of the Show Committee to whose efficient management success to the fair was due (Office suggestion)

(Order)—Simply acknowledge and convey thanks. Send also extract paras, as usual to the Director of the Department of Land Records and Agriculture and Inspector-General, Civil Veterinary Department for information.

DRAFTING.

An official letter is more precise, formal and to the point than a private one. In an official letter there is a total absence of all familiarity and manifestation of feeling usually to be seen in a private correspondence. An official letter is confined to dry statements of facts, &c, and the language is official and dignified. An official letter should be as courteous as possible, besides it will not give rise to any ambiguity. Letter-drafting consequently cannot be mastered easily without practice.

There are certain forms which must be observed in official letters. The following ought to be remembered

(1) The letter must have a number

(2) It must show from whom it goes, *i.e.*, the name and the official designation of the person who addresses the letter

Thus—From the Hon'ble C. P. Macaulay, Chief Secretary to the Government of Bengal

(3) It must show to whom it is addressed. The Official designation of the person need only be given unless the man is a private gentleman holding no *office*; *eg* To the Secretary to the Government of India, Revenue and Agricultural Department

(4) The letter must show from what place and on what date it is addressed, *eg* Simla, the 18th October, 1895

(5) An official letter should be addressed by 'Sir,' but to a firm by 'Gentlemen,' and to a lady by 'Madam' and to a nobleman by 'My Lord.'

(6) Each para should be numbered.

(7) The letter should be concise and to the point. All vague and indefinite terms should be carefully avoided, but the official form should be retained throughout

(8) It should be subscribed thus —

I have the honour to be
Sir (gentlemen) or (madam),
Your most obdt servant.

The name and the official designation.

An official letter generally begins with any one of the following forms —With reference to, With advertence to, Referring to, Adverting to. Thus with reference to, or referring to, or in reply to, your letter (Endorsement), (Memo), (Circular), (Resolution) or (Despatch) No —dated—, I am directed, the undersigned has the honor, I have the honour to say, (state) or (enquire) &c, or it may begin thus—In compliance with the request contained in your letter I am directed or I have the honour to say or state, &c

In certain cases we begin by acknowledging the letter and communicating orders thereon, thus.—I am directed to acknowledge the receipt of your letter No —dated—requesting that, &c, (in para 10 and in para 2) In reply, I am directed to say or I have the honor to state, communicate, report, &c

A draft may also be in any of the following forms (a) In acknowledging the receipt of your letter No —dated—I

am desired, &c, or (b) in forwarding the accompanying or marginally noted correspondence *I am* directed or have the honor to request that you will be so good as to, (c) I have the honour to submit the following for the favourable consideration and orders of the—(d) I have the honour to invite your attention to or (e) *I am directed* to acknowledge the receipt of your letter No ———dated———offering certain suggestions as regards the——(in para. 1 and in para 2) In reply I am to express, &c, and (f) With reference to the correspondence ending with your letter No ———dated———*I am directed* to say, or *I am desired* to state that, &c It should be borne in mind that in drafts the form prepared in the Secretariat or the Board's Office '*I am directed* to say,' '*I am* to say' or '*I am desired* to say' should invariably be used The Departmental Heads use, on the other hand, the formula '*I have the honour to state*' A superior *office forwards* but a subordinate office *submits* Thus the Government forward to Board, but the Board submit Similarly the Imperial Government forward whereas, the Local Government submits

Having given an insight into the preliminaries we should try to give a few examples

Sample Drafts

(1)—The Commissioner of Police in requesting sanction, to the expenditure of Rs 1,050 (one thousand and fifty only) for the passage of a vagrant, named Mr White to New York will draft thus :—

No ...
 From . . . Esq ,
 Commissioner of Police
 To—The Secy to the Govt. of Bengal,
 Department.
 Calcutta, the .1900.

SIR,

I have the honour to request the sanction of Government of the expenditure of Rs. 1,050 (one thousand and fifty only)

for deporting a vagrant (Mr White) to New York The charge will be met from the grant under "Deportation of vagrants" subordinate to "Commissioner of *Police*," in the current year's Police Budget.

I have, &c.

The Government in sanctioning the expenditure will write thus .—

No

From..... .. *Esq*,

Under-Secy to the Govt of Bengal,

..... *Department*

To—*The Commissioner of Police.*

Darjeeling, the... .. 1900.

SIR,

With reference to your letter No——, dated——, I am directed to convey sanction to the expenditure of Rs 1,050 (one thousand and fifty only) on account of the cost of deporting vagrant (Mr White) to New York. The charge will be met in the way suggested by you

I have, &c

No

Copy to the Accountant-General, Bengal for information

(2)—The Commissioner of Police in requesting sanction of Government to the expenditure of Rs —— incurred by him in paying the rent of a house during the periodical repairs by the Public Works Department of his residence would draft thus —

From..... .. *Esq*,

Commissioner of Police, Calcutta.

To—*The Secy to the Government of Bengal*

Calcutta, dated the .. . 1900

SIR,

I have the honour to submit herewith a Bill for Rs ——, on account of the hire of premises No.——— where had

to remove during the periodical repairs of my residence by the P. W. D. and to request that the expenditure in question may be sanctioned.

I have, &c

The Government letter sanctioning the expenditure will be thus drafted —

No *..Department*
 From *Esq,*
 Under-Secy. to the Govt. of Bengal.
 To—*The Commissioner of Police, Calcutta.*

Dated, the 1900.

SIR,

With reference to your letter No... .., dated
 — ..., I am directed to say that this Government is
 pleased to sanction the expenditure of Rs. . . . incurred
 by you in paying the rent of premises No. . . . occupied by
 you during the periodical repairs of your residence at Lall
 Bazar by the Public Works Department

I have, &c

No.....

Copy to Accountant-General for information.

By orders, &c.

- (3)—In writing to the Government of India for their
 sanction to the revision and recruitment of the
 Veterinary Establishment, the draft letter should
 run like this —

No....., *Department.*
 From. *Esq,*
 Secy. to the Govt of Bengal
 To—*The Secy. to the Govt of India,*
 R & A Dept.

The 18th July, 1900.

SIR,

I am directed to submit for the consideration and orders of
 the Government of India the following proposal regarding the
 re-organization of the Veterinary Department, in Bengal.

The D. L. R. in his letter No... .., dated , (Copy enclosed) state that in the interests of Government a thorough overhauling of the Department is necessary and he suggests that in lieu of the existing grades, the class proposed by him may be substituted with advantage.

It will however result in an increase of Rsper mensem for which money may be found during the remaining few months of the current year by a saving in the budget allotments under Scientific and Minor Departments during the present year.

The L-G agrees with the D L R and I am to request that H. E. the G.-G in C may be moved to sanction the proposal.

I have, &c.

For further examples please see the following

Suppose the orders are —

- (a) To sanction the cost of deporting a vagrant Martin Luther to New York
- (b) To accord administrative sanction to a project of extending the Tahsil buildings of ——— as recommended by the Board.
- (c) To refer to the Government of India to alter the date of commutation of a pension of Rs ——— per month to Rs ——— per quarter under the circumstances represented in the Board's letter a copy of which is forwarded.
- (d) To accord sanction to the alteration in the date of the pension as recommended in the foregoing letter

The official drafts to the above orders will be .—

- (a) *To the Commissioner of Police.*

SIR,

With reference to your letter No ———, dated ———, I am directed to convey the sanction of Government to the expenditure of Rs. ——— on account of the cost of deportation of the vagrant Martin Luther to New York.

I have, &c

Copy to Accountant-General, Bengal, for information. . .

By order.

(b) To—*The Secy to the Board of Revenue*

SIR,

I am directed to convey the administrative sanction of Government to the extension of the Tahsil buildings of _____ recommended in your letter No _____, dated _____.

I have, &c.

Copy with plan and estimate in original forwarded to the Public Works Department for information and necessary action

By order, &c.

(c) To—*The Secy to the Govt. of India*

SIR,

With reference to the correspondence ending with your letter No. _____ dated _____ sanctioning the commutation of the pension of Rs _____ to Rs _____ per quarter I am directed to submit for the consideration and orders of the Government of India a copy of a letter No _____ dated _____ from the Board of Revenue, stating the circumstances under which the commutation money was not drawn from the Treasury till the _____. I am accordingly to request that with the permission of His Excellency the Governor-General in Council you will be so good as to alter the date of the commutation from _____ to _____.

I have, &c.

(d) To—*The Secy. to the Govt of Bengal.*

SIR,

With reference to your letter No. _____ dated _____ I am directed to say that His Excellency the Governor-General in Council has been pleased to alter the date of the commutation of the pension of _____ from _____ to _____

I have, &c.

Copy to Auditor-General and Accountant-General for information.

By order.

Attempt has been made in the foregoing few pages to acquaint young readers with what is called official drafts. As drafts also include Endorsements, Takids, Resolutions, Circulars and Office Memos and Despatch, we shall treat of them separately under distinct heads. After illustrating these, we shall take up the *Precis* which appears to young readers difficult to grasp. We shall try also to answer all of the questions on the Letter Drafting given in the end of the book to enable our readers to answer similar questions.

ENDORSEMENTS

Endorsements are the abbreviated forms of correspondence, used instead of letters; in case of forwarding letters or copies of letters for information, report, disposal or necessary action these are generally taken recourse to. These are generally worded thus —

- (a) Copy forwarded to the Accountant-General for information

By order, &c

- (b) Forwarded to the Board of Revenue for the favour of a report. The return of the original papers with the reply is requested

By order, &c.

- (c) Copy forwarded to the Commissioner of Police for information and guidance.

- (d) Forwarded to the Government of Bengal for disposal.

- (e) Forwarded to the Government of Bengal for disposal with the request that the petitioner may be informed of the views of the Government of India on the memorial

- (f) Copy, with copy of the letter to which it is a reply, forwarded to the Inspector-General of Police for information and necessary action.

By order, &c.

- (g) Copy forwarded to the Secretary to the Board of Revenue in continuation of Government Order No. 569, dated 11-2-99 for the information of the Board.

By order, &c.

- (h) Forwarded to the Director of Land Records and Agriculture for disposal or for a brief report if necessary.

By order, &c.

- (i) Copy forwarded to the Director of Agriculture and Commerce for information and report by the Museum Committee and for the expression of his opinion, as to whether the casts were damaged on account of bad packing or of bad plaster or of both, and, if bad plaster is used the work may be discontinued until further orders.

By order, &c.

- (j) Returned to the petitioner for submission through the proper official channel.

By order, &c.

NB—All Endorsements bear their own number and date and the name of the office which issues the Endorsement. It is to be understood that this form of communication is seldom used in addressing a superior officer. The Government of India will always be addressed in a letter form by the Local Governments. Routine matters alone may however be by Endorsements.

TAKIDS.

These are reminders issued when no reply to a correspondence is received within a fixed time generally one month. The takids are in the following forms :—

(1)

Subject. Extension of the Tenancy Act.	}	SIR, I am directed to invite your attention to the Communication noted in the margin and to request an early reply thereto.
--	---	--

Letter No. _____ Dated _____

I have, &c.

(2) Or thus——

SIR,

I am directed to invite attention to your office No ——— dated ——— on the subject of the extension of the Tenancy Act to Chota-Nagpur and to request that you will be so good as to the expenditure the submission of the report promised therein.

I have, &c

(3) Or thus——

SIR,

I am directed to invite your attention to this Government letter No ——— dated ——— on the subject of levying higher rate of duty on *bhang* in the bordering districts of Bengal and to request that with the permission of His Excellency the Governor-General in Council this Government may be favoured with early orders thereon, &c

OFFICE MEMO

These are taken recourse to when one Department of a Secretariat addresses the other The usual form is ——

The undersigned is directed to, or has the honour to say that, &c.

(Sd)
Under-Secretary.

To

. . . . Department

Suppose for example the Government of India in the Revenue Department addresses the Legislative Department of that Government for considering the propriety of passing the Petroleum Bill The Official Memo will be thus worded.—

The undersigned has the honor to forward the marginally
No. — Date — } noted papers for the consideration of
No. — Date — } the Select Committee, in charge of the
No — Date — } Petroleum Bill, and to enquire whether
in the opinion of the Committee it should be passed

(Sd) ————

Under-Secretary, Government of India, Financial Department.

To—*The Secretary, Legislative Dept., India.*

In some offices the following go by the name of office memoranda.

- (1) Read a petition from Gholam Rahman praying that the name of his son Haidar Ali may be entered in the list of candidates for Deputy Collectorship

Order—Ordered that the petitioner be informed that his request cannot be complied with

(Sd) _____
Under-Secretary.

- (2) In reply to his application, dated the _____ Gholam Rahman is informed that his petition has been forwarded to the Board of Revenue Lower Provinces for disposal

(Sd) _____
Under-Secretary.

- (3) In reply to the petition of Fatehali, dated the _____ for an appointment in the Police Department, the undersigned is directed to state that his request cannot be complied with

(Sd) _____
Under-Secretary.

- (4) In reply to his letter, dated the _____ Babu X is supplied with a copy of the rules regulating clerical appointments in the Bengal Secretariat and attached officers

No

- (5) With reference to the Memo No _____, dated _____, from the Home Department, the undersigned has the honour or is directed to state that the Select Committee in charge of the Consent Bill of 1891 have fully considered the Bill, and have come to the conclusion that the Bill ought to be passed into law

SMLA, The _____ October, 1890 _____ Department	}	(Sd) _____ <i>Under-Secretary, Government of India, Legislative Department</i>
--	---	--

To the Secretary, Home Department, India

N.B.—The difference between a letter and a memorandum is that a letter is in the first person, whereas a memorandum is in the third.

CIRCULARS.

Circulars are letters or resolutions or extracts from them, circulated to several persons or heads of Departments with one official number only. Circulars generally bear one date and one number. Thus —

Circular No. 1J.

From—*F M Halliday, Esq,*

Secretary, Government of India

To—*All Local Governments and Administrations.*

Dated, Simla, the

SIR,

I am directed to request that, with the permission of His Excellency the Governor in Council of Bombay and of Madras, His Honour the Lieutenant-Governor of N.-W P. and Oudh, Bengal, and Punjab and the Chief Commissioner of Assam, Central Provinces, you will be so good as to state whether there is any objection on the propriety of introducing the proposed changes in the India Act of 1859

I have, &c.

Extract from the Proceedings of the Government of India in the Home Department No 31-3136-45 Public, dated Simla, the 23rd August, 1884.

Read—Resolution of the Government of India in the Home Department No 26-953, dated 19th July, 1883, on the subject of filling up by a system of competitive examination of vacancies in the Clerical Establishment of the Secretariat offices connected with the Government of India

Resolution—In para 5 of the Resolution read above, it was ruled that the Secretariat Clerkship Examinations should be held in Calcutta, and at such other places as may hereafter be appointed for the purpose. This Examination has hitherto been held in Calcutta only. The Governor-General in Council has now been pleased to decide that the admission of Clerks shall in future be determined by examinations to be

held simultaneously at Calcutta, Allahabad, and Lahore His Excellency in Council is further pleased to decide that not less than one-half of the local number of vacancies will be reserved for candidates, who may succeed in passing at the examinations held at Allahabad and Lahore

Order—Ordered that a copy of the above Resolution be forwarded for information to the Governments of the North-Western Provinces and Oudh and the Punjab, who will make the necessary arrangements for the supervision of the candidates who may appear at Allahabad and Lahore, respectively

Ordered also that a copy be forwarded to the several Departments of the Government of India and to the Secretary to the Board of Examiners

(Sd) A. MACKENZIE,
Secretary to the Government of India

Circular No

Copy forwarded to the Government of the North-Western Provinces and Oudh, to the Government of the Punjab, for information and guidance, and to the several Departments of this Government, and the Secretary to the Board of Examiners, for information

By order

From ..

To—*The Accountant-General, Bengal.*

SIR,

I am directed to convey sanction of Government to the payment of Rupee 1 a month as compensation for dearness of provision to all wholtime servants of Government in permanent employ who are in receipt of pay not exceeding Rs 16 per mensem The order will have retrospective effect from the 1st January, 1900 and will be in force till the 30th June, 1900.

I have, &c.

Circular No.....

Copy forwarded to all Heads of Departments and several Departments of this Government

RESOLUTION.

A Resolution may be described as a communication which declares the views of Government in regard to certain matter or decides upon the course of action to be pursued in disposing of certain classes of cases. A resolution consists of (1) a prefatory, where all the important papers on the subject are cited, also called the preamble, (2) the resolution, which deals of the circumstances which gave rise to the questions giving a summary of the views of the persons (Heads of Departments, Local Governments or Administrations) who were consulted, and a clear succinct decision; (3) the order, in which the names of the parties to whom copies of the resolution would be sent are stated.

The usual form of the preamble is —

Read Letter No . . ., date fromon (the subject)
 Read also Letter No . . ., date .. on (.)
 Read again Letter No . . ., date... ..on (....)

Resolution

Order—Ordered that copy of the resolution be forwarded to . . . for information and to... .. for information and guidance

(Sd)
Secretary

No.....

Copy to (1). for information, and (2) to.....for information and guidance

By order.

No dated.....

Read Letter No . date . . ., from stating that he has unjustly been dismissed from the service of Government under the orders of the Commissioner of Police, Calcutta, and that he preferred an appeal to the Government of Bengal against the orders of the Commissioner but that the Local Government declined to interfere with the orders passed by the Commissioner of Police on his case

Read again —The Commissioner's Report and the Local Government's views thereon.

Resolution—It is evident from the papers read above that the man has very justly been dismissed, and that the decision of the Government of Bengal not interfering with the orders of the Commissioner of Police, Calcutta, is just and proper. The Government of India therefore decline to interfere on his behalf.

Order—Ordered that a copy of the Resolution be forwarded to the Government of Bengal for information and Communication to the petitioner (Sd)
Secretary.

For further examples vide question (g) on Docketing Lower Division of 1883, Question III on Docketing of 1888

DESPATCH.

A communication from the Governor-General in Council or Governor in Council of Madras and Bombay, to the Secretary of State for India, or *vice-versâ* is called a Despatch.

No 1

From—*The Government of India, Revenue Department.*

To—*The Rt. Hon'ble The Secretary of State for India*

Dated, Simla the.

MY LORD,

We have the honour to submit a memorial from the British Indian Association, pointing out the manifold disadvantages which the projected Cadastral Survey of Behar will bring about to the Ryots and to the Zamindars

2 We believe that the disadvantages have been greatly exaggerated, and we trust that Her Majesty's Government will be at one with us in the views expressed therein which justify our recommendation as to the introduction of the measure. As matters at present stand, the introduction of the survey is essentially necessary to improve the condition of the famine-stricken districts of Behar

We have, &c
(Sd)

1 }
2 }
3 }

Members

The Secretary of State's reply to the above will be styled the Despatch from the Rt Hon'ble the Secretary of State for India It would be worded thus —

(2) From—*Her Majesty's Secretary of State for India.*
To—*H E. The Governor-General in Council*

MY LORD (MARQUESS) OR (EARL),

The intended Cadastral Survey of Behar received the most deliberate consideration of Her Most Gracious Majesty in Council Her Royal Majesty considers that the disadvantages pointed out in the memorial of the British Indian Association have been greatly exaggerated, and that their apprehension has no foundation I am accordingly to convey Her Majesty's approval to your proposal of introducing the Cadastral Survey at once into Behar.

I have, &c
(Sd) CROSS.

To—*Her Majesty's Secretary of State*

MY LORD,

We have the honor to forward for your Lordship's information copies of the papers entered in the annexed Schedule relative to an enquiry which has recently been made into the working the system of trial by jury before Courts of Session in this country

2 The Jury system prevails in Session Courts in India, only in a comparatively fewer numbers of districts and in respect of particular classes of offences * * *

3 In 1884 the Government of Lord Ripon considered the advisability of urging the Provincial Governments to take more general action under the powers to enable them to extend the system of Jury Trial in Sessions Courts, but after a careful review of the result it was decided that it will not be expedient to take any step in this direction

I have the honor to be,

MY LORD

Your Lordship's most obdt and humble Servts.

* For further understanding of the subject I am to refer

my readers to the questions set at the several examinations of the subject and the replies thereto.

For questions on Letter Drafting please see Part III Answers to questions on Letter Drafting are given below

ANSWERS

ON

LETTER DRAFTING

UPPER DIVISION—1883

(1) READ—

Home Department Circular No ———, dated 27th August 1881, to all Local Governments and Administrations, calling for information on certain points connected with the disposal of Escheated Estates belonging to Hindus, Mahomedans and others to whom the Indian Succession Act does not apply

READ ALSO—The replies to the above Circular from the Local Governments and Administrations.

Resolution.

In the Circular No ——— Dated—mentioned in the preamble, the Local Governments and Administrations were requested to furnish the Government of India with a report on the following points regarding the disposal of escheated estates belonging to Hindus, Mahomedans and others to whom the Indian Succession Act does not apply.—

(1) The practice which has hitherto prevailed in dealing with such escheats together with particulars in regard to the treatment of the more important cases which have occurred in the several provinces ,

(2) The pecuniary value of such escheats during the last ten years ; and

(3) Whether the existing practice is in accordance with native custom and feeling

2. From the replies received it appears that such escheats are so rare owing to the constitution of the native society and that the financial issues involved are so small as to render it unnecessary to move in the matter. It also appears that though the practice which obtains in the several provinces in dealing with such escheats is not altogether uniform in points of detail, yet evidence goes to show that the existing procedure accords with native custom and feeling, that native opinion holds it justified, and that it operates with due consideration of all possible claims in the large majority of cases.

3. Under the circumstances, the Governor-General-in-Council does not consider that the question of the disposal of these escheats requires the issue of any detailed orders by the Government of India. His Excellency, however, desires that Local Governments and Administrations will give liberal considerations to the claims of any person to escheated estates who but for their illegitimacy would have been entitled to succeed, or who, for any reason, have a moral, though not a legal claim to consideration. Such cases should in future be reported to the Government of India for orders with such recommendations as may seem suitable.

Order—Ordered that the above be communicated to all Local Governments and Administrations.

..... ..

Secretary to the Government of India

(2) (a) No . . .

From—... . Esq.,

Secy to the Govt of India,

.. Dept

To—The Government of.. ...

Dated, the . 189 .

SIR,

With reference to the correspondence ending with your letter No . . . , dated . . . , on the subject of . . . I am directed to observe that the case has not been dealt with sufficient tact throughout. Mr . . . , the Deputy Magistrate of . . . , has proceeded in a manner which calls for severe notice. The Government of India, therefore, desire to express

their grave displeasure on the irregular proceedings of the Deputy Magistrate, but they are inclined to let him off this time.

2 I am to add that the Government of India do not wish to press the point any further, and to suggest, that the matter may be allowed to drop

I have, &c

(b) To—*The Government of*

I am directed to acknowledge the receipt of your letter No ... , dated . . . , relative to the . . . , and in reply to say that the Government of India regret that they are unable to interfere in the matter.

2 I am to add that it is a pity that the question should have been raised at all unless there were facts which have not been stated

(c) To—*The Secy to The Chief Commissioner of*

With reference to your letter No . . . , dated . . . , I am directed to state that the Government of India are unable to reopen the question in accordance with the recommendation of the Chief Commissioner I am however to observe that in so doing the Government of India do not desire it to be understood that they approve of the action taken in the first instance

(d) To—*The Government of*

I am directed to acknowledge the receipt of your letter No . . . , dated . . . , and in reply to state that the Government of India consider the scheme to be worthy of encouragement and they would be prepared to put forth their best endeavour to help His Honour the Lieutenant-Governor in starting it. If sufficient attention is paid to minor matters of detail, the scheme besides being worthy of support from an administrative point of view, will be a great financial success

2 The idea which underlies this scheme, though not a novel one, has never been fairly tried in practice, and, I am to add, that it should not be hurriedly worked out but that a great deal of patience should be exercised in its working. Care and foresight are essential: otherwise its success may be jeopardized

LOWER DIVISION—1883.

(a) To—*The Secy, Government of the Punjab*

I am directed to request that, with the permission of His Honour the Lieutenant-Governor, you will be good enough to cause the accompanying petition to be returned to the petitioner with the remark that his request is inadmissible and cannot be complied with

(b) To—*The Manager of the...*

I am directed to acknowledge the receipt of your letter No. , dated , and in reply to say that the Accountant-General of Bengal has been instructed to pay you the sum of Rs.....on account of your Bill ..

2 I am to add that, although some of the items charged for in the Bill appear to be highly priced, this Department does not desire to enter into any dispute on the point

No.

Copy forwarded to the A -G, Bengal

(c) To.

In reply to his letter, dated .., the undersigned is directed to say that this Department would take ten copies of... .. for its own use

2. It rests, however, with the Local Governments to buy copies of his book He should apply to them direct for patronage

(d) To

With reference to his application, dated, the undersigned is directed to intimate that the Government of India cannot entertain any representation which is not submitted through the Local Government within whose jurisdiction the party representing resides

2. The Government of India cannot interfere unless he shows that there are very good grounds for interference. The reasons put forward in the petition are singularly weak A far stronger case will have to be made out before the Government of India can interfere in the matter, especially as it has been before the civil tribunal.

observe that a second memorial cannot be transmitted which does not disclose any new facts. A similar memorial has already been rejected by Her Majesty's Secretary of State for India.

(4) To—*The Director-General of Telegraphs*

In reply to your letter No —, dated—, I am directed to say that the Government of India are unable to undertake to make copies of patent specifications free of charge. I am to suggest that a competent draftsman of the Telegraph Department may be deputed to do the work.

(5) To—*The Superintendent of Jail.*

I am directed to acknowledge the receipt of your letter No —, dated—, in which you recommend that in consideration of the female prisoner's good conduct and of the long term of 12 years she has already served, she may be released.

2 In reply I am to say that the Government of India are disposed to accede to your recommendation. I am, however, to add, that the Local Government concerned— should be consulted before any steps are taken for the release of the prisoner.

(6) To—*The Director of*

In compliance with the request contained in your letter No —, dated—, I am directed to forward herewith an additional copy of the report on—and to say that your request for the supply to you in future with two copies of the report has been noted.

(7) Returned for transmission through the Government of—

(8) To—*The Secy to the Education Commission.*

I am directed to forward, for the consideration of the Education Commission, the accompanying memorial from the Muhammadan Association—, and to request that the opinion of the Commission on the value of the arguments adduced therein may be noticed in their final report.

LOWER DIVISION—1886.

(1) To.....

With reference to his petition, dated——, the petitioner——is informed that the orders contained in this department letter No ——, dated the 25th July, 1886, are final and that the Government of India are unable to do anything for him.

(2) To—*The Government of Madras.*

I am directed to acknowledge the receipt of your letter No.——. dated——. on the subject of——and to say that the question will receive the consideration of the Government of India in due course.

(3) To—*The Government of*

I am directed to acknowledge the receipt of your letter No....., dated....., in which you request general permission to prescribe fees for.....at such rates as may be thought suitable from time to time. In reply I am directed to state that such general permission is opposed to the terms of.....The Government of India therefore regret that they are unable to accede to your request.

(4) To.....

In returning petition, dated....., regarding.....I am directed to observe that no grounds are shewn which would justify the Government of India to interfere in the matter.

2 I am however to say that any representation that you should like to make to the Government of India on the subject should be submitted through the Local Government.

3. The one rupee telegraph stamp received with your petition is returned herewith.

(5) To—*The Financial Department.*

The undersigned is directed to forward for consideration in the Financial Department the papers noted in the margin*... ..and to enquire whether in the circumstances represented an exception may not be made in the present case.

2. It is requested that an early reply may be given since the matter is urgent.

(6) To—*The Government of*..... ..

In reply to your letter No. . . , dated , I am
 2 Chaprasis on Rs 8 per mensem directed to convey
 1 Jamadar „ „ 12 „ „ the sanction of the
 Government of
 India to the entertainment of the additional establishment
 noted in the margin

2 I am at the same time to observe that the sanction of the Government of India should not be anticipated in similar cases except for very sufficient reasons

(7) To—*The Government of*... ..

I am directed to acknowledge the receipt of . your letter No . , dated . , and observe that the report forwarded therewith has been well drawn up and carefully reviewed The review leaves little to be said by the Government of India

2 I am, however, to suggest, that the statistical statements appended thereto might with advantage be curtailed and rearranged At present they are in some respects misleading and it is not desirable to publish figures the real meaning of which is so doubtful

3 I am also to request that arrangements may be made for the timely submission of this report In the present case there was a delay of 6 months which is inconvenient

(8) To—*The Chief Commissioner of*

I am directed to acknowledge the receipt of your letter No..., dated... , and in reply to say that though the Government of India are always willing to support Local Governments on administrative measures within reasonable limits, they regret that they are unable to accede to the recommendation of the C C in the present instance

LOWER DIVISION—1887.

(1) Returned with the request that the tabular statement may be re-submitted duly verified by the Accountant-General of the Province—.

(2) To—*The Proprietor of* . . Press.

In reply to your letter No... , dated....., I am directed to say that there is no objection to your translating the work

in question but it must be clearly understood that the Government of India would not accept any responsibility in the matter.

(3) To..... ..

In reply to her petition, dated... .., X is informed that convicts under life sentences are not released at Port Blair till they have served 20 years and that her son who has only served 15 years cannot now be released.

(4) To..... ..

In reply to his letter No....., dated....., X is informed that there is no information at present as to whether there will be an examination of candidates for the Upper Division of the clerical service in January next. It depends upon the probable number of vacancies reported. All information on the subject will be given in the notification which will issue shortly.

He is also informed that there are no sets of questions available. For the nature of the examination he can refer to Home Department. Resolution No. 26 953-63, dated 19th July, 1883, which was published in the *Gazette of India*.

(5) To—*The Manager, Press*

In reply to your letter No....., dated, I am directed to say that the object of the gratuitous distribution of the Gazetteer to the press was to promote its sale. The Government of India are of opinion that enough has already been done to promote the sale of the Gazetteer and they regret their inability to distribute any more copies free of cost to the press.

3-1 To—*The Chief Commissioner of.*

With reference to your letter No , dated, enclosing a petition from....., a clerk in.....in which he requests that he may be permitted to draw higher rate of pay in his present post, I am directed to say that the Government of India are unable to accede to his request; the petitioner may be informed accordingly.

(7) To—*The Secy. of the Govt. of Bengal.*

In reply to your letter No, dated....., on the subject of filling up the vacancy caused by the resignation-

of , I am directed to observe that it is not usual for a nomination to be made to fill any particular vacancy in the Statutory Civil Service, the number of such nominations is settled every year for each province

2 As, however, Bengal is hard up for officers, I am to request that a nomination may be submitted at once before the allotment for the year is settled

(8) To

In reply to his letter No , dated ..., X is informed that the Government of had been requested to send him a copy of the license for which was sent to him through that Government in December 18th—

2 It is understood that his letter refers to that license. If some other is meant, he should send some particulars about it, on receipt of which he may, if possible, be supplied with a copy

(9) To

I am directed to acknowledge the receipt of your memorial, dated , praying for an extension of certain privileges enjoyed by you under Act—and in reply to state that it will be forwarded to the Secretary of State The Government of India are unable to hold out any hope of an alteration of the law

(10) To—*The Chief Commissioners of...* ..

With reference to your letter No , dated , recommending sanction of the Government to an increase of Rs 20 per mensem, to the pension drawn by . an ex in the , I am directed to say that, in consideration of his advanced age, the Government of India would prefer the grant to him of a lump sum equal to the amount of his present rate of pension for six months I am accordingly to convey the sanction of Government to the payment of Rs 600 to the applicant

UPPER DIVISION—1888

I To—*The Superintendent of Port Blair and the Nicobars.*

I am directed to acknowledge the receipt of your letter No 1211, dated the 31st December, 1884, reporting the murder by constable Rum Singh of Inspector Moriarty and Chief Constable Assa Singh of the Port Blair Police Force on the morning of the 6th December, 1884. Colonel Cadell says that the murderer was shot, while in the memorandum submitted with the letter giving the details of the occurrence it is stated that, according to the *post mortem* reports, there is no doubt that the murderer shot himself, but it is added that there was also a mortal wound on his head which was probably caused about the same time.

2 In reply, I am to say that the Government of India regret the loss of the two officers killed. I am, however, to remark that this case is one in which it would have been desirable to have had a formal inquiry by the Magistrate of Port Blair under Section 176 of the Criminal Procedure Code. There is nothing to shew that such an enquiry took place, but as there is no room for doubting the main facts of the case, the memorandum is accepted as sufficient regarding them.

3 The mode, however, in which Rum Singh contrived to elude the quarter guard sentry to get into No 1 Barrack requires fuller explanation. In the absence of any such explanation, the sentry would seem to have been guilty of a serious neglect of duty in letting him pass out unobserved, and, as regards Rum Singh's possessing himself of the carbine and ammunition, it seems strange that they should be so placed that they could be got hold of in this way.

II To—*The Government of the Punjab*

I am directed to acknowledge the receipt of your letter No. 1821, dated 21st July, 1885, reporting that in accordance with Rule XIV of the Rules for the submission, receipt and transmission of memorials, published with Home Department Notification No 707, dated the 29th March, 1878, a memorial addressed to His Excellency the Viceroy by one Shahbaz Khan,

an ex-constable of Police in the Punjab, has been withheld His Honour the Lieutenant-Governor declined to interfere on the memorialist's behalf, as Section 7 of Act X of 1861, vests the power of dismissal in the Inspector-General of Police.

2. In reply, I am to point out that Rule XIV of the Rules applies only to memorials addressed to Her Majesty or to the Secretary of State for India. It is stated that even if Rule XIV did apply to this class of memorials, the circumstances of the case were such as would not bring it within any of the clauses of Rule XII.

3. I am further to observe that the provisions of Section 7 of Act V of 1851 should not be constructed as withdrawing the right of memorial to superior authority from persons affected by the orders of Police authorities passed under that Section. It is the invariable practice in other provinces for such memorials, if addressed to the Government of India, to be forwarded in due course with any remarks which that Government may wish to make.

4. I am, therefore, to request that, with the permission of His Honour the Lieutenant-Governor, the memorial submitted by the ex-constable Shahbaz Khan may be transmitted for the orders of the Government of India.

III To—*The Government of the N-W P & Oudh*

I am directed to acknowledge the receipt of your letter No 332, VIII 234, dated 18th August, 1885, forwarding the papers connected with the dismissal of constable Muwashī Singh, who, together with constable Paran Singh, had charge of a prisoner and is said to have allowed him to escape.

2. In reply I am to say that the case appears to be a hard one as Mawashī Singh, had, at the time put in nearly 27 years' service which was sufficient to entitle him to a pension. And that during the period of his service he was only punished on a former conduct in 1886, the District Superintendent of Police, who investigated the case, recorded his opinion that the petitioner was not so much to blame as his fellow constable. He, moreover, recommended the petitioner for pension and his recommendation was supported, or at all events was not opposed, by the District Magistrate.

3. Under these circumstances and in consideration of the

fact that his general character is reported to have been good, His Excellency the Viceroy is inclined to think that a pension may fairly be allowed in this case and that the equities of the case would be met by a slightly reduced pension.

IV To—*The Local Govts and Administrations*

With reference to the declaration of the Civil Service Commissioners that the seniority of the Civil Service of India of the selected candidates shall be determined according to the order in which they stand on the list resulting from the final examination in England, the Government of India ruled that a civil servant who is permitted to stay a third year in England in order to take a Degree in Honours should be placed on the Civil List of the Province to which he is attached according to his position in the final list of selected candidates. The Local Government state that the above ruling cannot be acted on. The Government of India thereupon direct that their position should be regulated by the order in which they stand on the list resulting from the final examination in England and should not in any way depend on the departmental examinations in India. It will however be open to His Excellency the Governor in Council to insert

His Honour the Lieutenant-Governor

You

in the Provincial Civil Lists a statement shewing the order according to the date of passing the departmental examination, but, for the purposes of the *general* list, which should shew seniority in the service, the position should be determined exclusively by the order on the list resulting from the final examination in England

V To—*The Government of Bombay*

I am directed to acknowledge the receipt of your letter No .., dated .., on the subject of admission of Military Officers into the ranks of the Police Service of Bombay.

2 In reply I am to point out that the Government of India have nothing to guide them as to the number of young Military Officers likely to volunteer for the Police service under the rules. Apart from the question of the respective

utility of Military Officers or Civilians for the Police service, it is obvious that the Police Administration must suffer if it is officered in such a large proportion as 40 per cent by men who are not only at liberty, but as matters stand, almost certain to elect to return to military duty at the end of ten years. The disorganisation as well as the waste of training involved by the arrangement is too manifest to require lengthy explanation.

3 I am also to point out that it is impossible to keep up such a large proportion of Military recruits without grave injustice to the probationer class. The Military Officers being already in the service of Government, can hardly come under the rules applicable to the probationers and must enter the service in the superior grades. Ten out of the first twelve in the list are Military Officers. Vacancies may be expected to be in this proportion more frequent among Military Officers than among Civilians. If fresh Military Officers are brought in to maintain the existing proportion and placed over the heads of the existing class of probationers, it will render their prospects of promotion very dim and remote.

4 I am to request that in the light of the above mentioned remarks His Excellency the Governor in Council will consider the propriety of maintaining such a large proportion of Military Officers in the Police service in future. The Government of India consider the proportion of 25 per cent Military Officers which has been allowed in the Punjab in consideration of the special circumstances of the Province to be a maximum which would not be exceeded in regulating the recruitments for the Police.

2 (1) To—*The Secretary of State*

MY LORD,

We have the honour to acknowledge the receipt of your Lordship's despatch No 13, Statistics and Commerce, dated 4th February, 1886, forwarding copy of a letter from Her Majesty's Secretary of State for Foreign Affairs, No . . . , dated . . . , regarding the influx into the Hedjaz of a large number of destitute British Indian subjects who are said to go there not from religious motives, but apparently with the object of subsisting as mendicants upon public charity. It was

requested that the subject might be considered and a report made as to the possibility of removing or mitigating the evil complained of.

(2) In reply we have the honour to forward copies of
 *No —, dated ——— letters from the Govern-
 From the Government of Bombay, ments of Bombay and Ben-
 No —, dated ——— gal noted in the margin.
 From the Government of Bengal. The Government of Bombay
 thinks that nothing can be done beyond offering advice unless
 legislation is attempted, and the enactment of a law compelling
 pilgrims to prove that they had sufficient means to defray their
 expenses at the Hedjaz and to pay for their return journey would
 be attended with difficulty and risk and moreover, might be
 evaded. The Government of India fully agree in this view.
 Such action would constitute an interference with the liberty
 and religion of the subject and would fail in its object. Pil-
 grims have already been warned of the charges during
 quarantine at the Hai, and of return journey; and arrangements
 have been made with Messrs Cook and Son to popularize the
 sale of return tickets. We hope that this will result in a diminu-
 tion in the number of pilgrims who go to Mecca without money
 for the return journey.

Resolution

The Government of India having limited the tenure of ap-
 pointment of Under-Secretaries in the Home and Revenue De-
 partments of that Government to 3 years the Local Governments
 represent that they find some difficulty in giving appointments
 carrying sufficient pay to officers of their staff who have been
 absent from their province for 3 years. The Government of
 India not having any appointments to which such officers
 could be promoted immediately after the period of their deputation
 it was found expedient to direct that during the period
 of their deputation only *sub protem* arrangements should be
 made to fill in their places and that at the end of the period
 they might be given suitable appointments in their own staff,
 or, that they may be appointed to some other suitable appoint-
 ments in which it may be necessary to appoint them.

ORDER.—Ordered that this Resolution be forwarded to all
 the Local Governments and Administrations for information
 and guidance.

LOWER DIVISION—1888

I To—*The Chief Secy to the Govt of Bombay*

Referring to your letter No 788, dated the 25th April, 1885, I am directed to say that the Government of India confirm the proceeding of His Excellency the Governor in Council sanctioning the deputation of Mr G W Forrest, Professor of Mathematics in the Deccan College, on special duty for the purpose of examining and selecting for compilation the early records of the Bombay Presidency and the grant to him of a special allowance of Rs 150 per mensem. It is presumed that his deputation would not exceed the period to which it has been extended.

2 As suggested in the correspondence ending with your letter No, dated .. ., the existing staff of European Professors being below the educational requirements of the Government College of Bombay, it is for the consideration of that Government whether it is desirable to indent upon that department for officers for work of this description.

II To—*The Secy to the Govt of Bengal, Judicial, Political and Appointment Depts*

I am directed to acknowledge the receipt of your letter No 1764 J D, dated the 7th August, 1884, requesting that an order may be passed fixing the pay of the Registrar, Court of Small Causes, Sealdah, at Rs 390 to 400. It is represented that the number of institutions has steadily increased, and it is proposed that in order to cope with the work the Registrar should, as far as possible, be set free from ministerial duties.

2 It appears to the Government of India that the best way of providing permanently for the Registrarship, which is really a judicial office, would be by adding one appointment either to the 4th (Rs 200) or 3rd (Rs 250) grade of Munsiffs. The Registrar would, if it were desirable to train him in that office, get promotion in the ordinary course, or an officer could be selected from any of the grades of Munsiffs.

3 I am, however, to intimate that while grading the appointment as a 3rd or 4th grade Munsiffship, the Government of India sanction as a special case the grant of the proposed salary to Mr Ryper, the present Registrar.

III To—*Messrs R B. Rodda & Co*

In reply to your letter No ... , dated 3rd April, 1884, on the working of the Arms Act XI of 1878, I am directed to inform you that whenever there is a doubt as to whether a person claiming exemption from the prohibitions and directions contained in Sections 13 to 16 of the Arms Act XI of 1878 and not producing a certificate of exemption comes within the terms of Notification No 518, dated 6th March, 1879, either the Government of India in the Foreign Department, or the Political Agent of the State to which he belongs, should be referred to

2 I am to add that Nawab Vicar-ul-Umra of Hyderabad holds a high position in Hyderabad, and would on this account be entitled to exemption even if travelling alone and not as a member of the Nizam's retinue

IV To—*The Secy to the Government of Bengal, Political (Registration) Department*

I am directed to acknowledge the receipt of your letter No 1423 P D., dated 10th October, 1884, with which you submit a copy of a letter from the Inspector-General of Registration in which he requests sanction to the extension of the provision of Article S of the Table of Registration Fees in force in Bengal to the case of documents the registration of which has been refused It is stated that H H agrees with the proposal.

In reply I am to inform you that under Section 78 of the Registration Act the Governor-General in Council has been pleased to sanction the proposal

2 I am, however, to observe that in order to prevent hardship it is desirable to fix a maximum fee to be charged under the authority In Madras and in North-Western Provinces this has been fixed at Rs 5, and I am to suggest that the same amount might be adopted as the maximum fee in Bengal.

3. I am also to suggest that in the Table a note may be added empowering the Inspector-General of Registration to remit at his discretion the fee, when its exaction would cause injustice or hardship.

V. To—*The Secy to the Govt of the North-Western Provinces and Oudh*

Referring to your letter No 42, dated the 16th January, 1884, I am directed to state that under Sections 16, 24 and 25 Vic Cap 104 His Honour the Lieutenant-Governor is competent to accept the resignation tendered by the Hon'ble Sir Robert Stuart, Kt. of his office of Chief Justice of the High Court of Judicature for the North-Western Provinces and Oudh and to request that when the resignation has been accepted by H H the fact should be reported to the Government of India for the information of Her Majesty's Secretary of State for India, and for the issue of necessary orders as to the payment of the pension admissible to Sir Robert Stuart, Kt

I To—*The Chief Commissioner of Burma*

I am directed to acknowledge the receipt of your letter No , dated , containing a proposal to re-organise the office establishment of the Inspector-General of Police in Lower Burma Hitherto the establishment has been composed of officers who, while doing the work of clerks, have been graded as police officers and are borne on the general police rolls At the instance of the Officiating Inspector-General of Police it is now proposed to create a separate office staff consisting of clerks who will not be members of the Police force and it is stated that no additional cost to Government will be incurred on this account It is added that the clerks to be appointed will take the place of the police officers who now do the work of clerks, and the aggregate pay of the clerks will not exceed the pay now drawn by the police officers The only portion of the scheme which requires the sanction of the Government of India is the abolition of one Superintendentship of Police (Rs 250 plus Rs 50 house allowance) and the creation of the appointment of Superintendent of the office of the Inspector-General of Police on a salary of Rs 275 monthly in lieu thereof

It is stated that the Inspector-General of Police has been authorised to give effect to the changes in anticipation of sanction

In reply I am to say that the statement that the change involves no additional cost does not seem to be correct.

Statement shewing the present and the proposed establishment of the office of the Inspector-General of Police, Burma.

PRESENT ESTABLISHMENT.			PROPOSED ESTABLISHMENT.		
No	Name of appointment.	Pay.	No.	Name of appointment	Pay.
1	Assistant Superintendent, 250 + 50	300	1	Superintendent	275
1	First Class Inspector	175	1	First Clerk	200-
1	Accountant	150	1	Accountant	175
1	Head Constable	100	1	Second Clerk	100
2	Head Constable @ Rs 65 each	130	1	Third Clerk	85
1	Dutty	16	1	Fourth Clerk	65
2	Punkah-pulleys @ Rs 8 each	16	1	Packer	40
1	Sweeper	4	1	Dutty	20
	...		2	Punkah-pulleys @ Rs 8 each	16
			1	Sweeper	4
	Total	891		Total	980

Compared with the existing scale the proposed scale (given below) shews an increased cost of Rs 89 per mensem or Rs 1068 annually.

I am to request that you be so good as to explain the discrepancy

II To—*The Superintendent of the Port Blair and the Nicobars*

I am directed to acknowledge the receipt of your letter No. ... , dated ... , and in reply to say that the Government of India do not consider Mohan, Kalha, Karimbux and Mohommad Ali deserve release. The first 3 belonged to a criminal tribe and the last was a hereditary dacoit. Goda Bagdi has already been reported to be dead. Under these circumstances I am to request you to be good enough to forward the names of other well conducted dacoits, in lieu of those mentioned above, for release in connection with the celebration of the Jubilee of Her Majesty the Queen Empress of India.

III To—*The Secy to the Board of Examiners, Fort William*

I am directed to acknowledge the receipt of your letter No. ... dated ... relative to the arrangements for the examination of candidates for appointments in the clerical service of the Government of India Secretariat and in the Secretariat of the Government of Bengal.

2 In reply I am to say that there is no objection to the examination of the candidates for appointments in the Bengal Secretariat being held at the same time and place as the examination for the Government of India Secretariat.

3 It appears to the Government of India that two Examiners will suffice for the Government of India Secretariat Clerkship Examination. His Excellency the Viceroy is glad to approve of your proposal to undertake dictation, Essay-writing and Mathematics, and the Under-Secretary to the Government of India in the Home Department taking up the remaining subjects, *viz*, Docketing and Drafting, History and Geography.

4. As regards the arrangements for the appointment of examiners, &c, for the examination of candidates for service

in the Bengal Secretariat, I am to request you to be so good as to settle them in communication with the Government of Bengal. There is no objection to your examining the candidates, and utilizing the papers which you will set for the Government of India Examination: but I am to point out that the services of the Under-Secretary to the Government of India in the Home Department will not be available for the Bengal examination, except to this extent that the papers which he may set can, if the Government of Bengal have no objection, be utilized for their examinations so far as they may be suitable.

IV. To—*The Editor of.*

I am directed to acknowledge the receipt of your letter No... .. dated..... and in reply to state that as it is not usual to exchange the Gazette of India except with newspapers which have been established for some time and have reached a reasonable circulation, the Government of India regret that they are unable to accede to your request

LOWER DIVISION—1889.

I. To—*The Secy. to the Government of*

With reference to your letter No... .. dated... .., I am directed to say that as Jamadar... .., has been tried for action done in carrying out his official duties, and as he has been acquitted, the Government of India consider that he should be recouped the expenses incurred by him and that he should get Rs 85. I am accordingly to convey sanction to the grant to him of that amount.

2 I am to say that the case of the sepoys are different. They were tried on the same charge and were not acquitted, and His Excellency the Governor-General in Council accepts the charge against them to be true. The Government of India are therefore, unable to entertain the claims of the sepoys for the payment of their expenses.

II. To—*The Chief Commissioner of.*

I am directed to acknowledge the receipt of your letter No..... dated, in which you request that the proceed-

ings of the Chief Commissioner in the grant of a gratuity of Rs 30 to Policeman .. , may be confirmed.

2 In reply I am to point out that gratuities are not allowed in cases of mere accident such as the one in question, and to request that this principle may be observed in order to prevent any misapprehension in future cases. The proceedings of your administration sanctioning the grant of an invalid gratuity is however confirmed as special case.

III To—*The Chief Commissioner of* . . .

I am directed to acknowledge the receipt of your letter No . . . , dated . . . , relating to the transfer of invalids from the Burma Military Police to the regiments from which they originally came.

2 In reply I am to say that there appear to the Government of India many objections to the proposed transfer. There is little prospect of the invalids ever being fit for much work again, they would occupy places which could otherwise be filled in by efficient men, and if they begin to entertain the idea that the only result of their being for a long time on the sick list in Burma will be that they will get back to their regiments, there would be many who would want to get out of the Police trying to maligner. The Government of India are of opinion, therefore, that if a man becomes unfit for service in the Police, he should be discharged with the gratuity due to him, or a pension if he has earned one, direct from the Police.

IV To—*The Chief Commissioner of*

I am directed to acknowledge the receipt of your letter No... , dated . . . , and in reply to inform you that the Regulation regarding exaction of Police service from Jama-holders should for the present be held in abeyance pending full inquiry and report into (1) the precise re-organization or constitution of Police, village and provincial, that is required, and (2) how far the service can equitably be attached to the Jama-tenures as an incident thereof. I am to point out that so long as the reduced revenue in these tenures is maintained, the cost of such organization of Police as may be required must be provided for locally, and no addition can be made to the Imperial expenditure on account of it.

2. When the inquiries have been completed and plans matured, by the Chief Commissioner I am to request that the proposals may be submitted to the Government of India either in the form of a letter or in the shape of a Revised Regulation

V To—*The Secretary to the Government of the Straits Settlements*

I am directed to request that, with the permission of His Excellency the Governor, you will be so good as to inform , a convict who was released in December, 1876 with permission to return to his home in India, that as he preferred to remain in Singapore, he has no claim whatever on the Government of India for gratuity on account of services rendered by him as a Munshi while working out his sentence in the Straits Settlements

VL To—*The Secy. to the Government of*

In reply to your letter No .., dated... .., I am directed to say that under the existing financial circumstances the Government of India, are unable to incur any expenditure on a work of the nature proposed by your Government

2 The Government of India have no objection to the work being undertaken by your Government provided that its entire cost is borne by Provincial Revenues

I am however to observe that the work cannot be commenced without the previous sanction of Her Majesty's Secretary of State for India, which will be applied for if H. H the L.-G. so desires

VII. To—*The Secy to the Government.....*

I am directed to acknowledge the receipt of your letter No, dated...., and in reply to say that the proposal contained therein will be noted for consideration hereafter if a suitable opportunity arises. The Government of India do not anticipate that any serious evil will result from the ruling, but I am to request that you will be so good as to note its effect and if necessary report the same to the Government of India.

VIII To—*The Secy to the Government of Bengal*

I am directed to acknowledge the receipt of your letter No .. , dated .. , with which you submit for sanction of the Government of India, a set of draft rules under Act V of 1881 In reply, I am to invite your attention to this Department letter of the 23rd July, 1883 and to say that the rules regarding rates of fees for burials cannot be passed under the Act and should therefore be omitted The remainder of the rules can be issued under the authority of His Honour the Lieutenant-Governor

2 In regard to the question of raising the fees for burials in Calcutta, I am to say that the existing rates were fixed after full consideration, and if His Honour the Lieutenant-Governor considers it too low, a separate representation can be submitted on this subject for amending the general rules, or making an exception to them, but that the Government of India would be disinclined to make any such alteration unless strong reasons are shewn

IX To—*The Secy to the Government of ..*

I am directed to acknowledge the receipt of your letter No .. , dated .. , recommending sanction to the grant of an extraordinary pension to Mr ... Jones, .. who sustained an injury while aiding to suppress a riot in .. district

2 In reply I am to point out that the provisions of the Pension Code regarding the grant of extraordinary pensions do not cover the present case There are precedents of exceptional treatment in some cases similar to Mr Jones , but the Government of India do not think that any case has been made the basis of recommendation to the Secretary of State, unless the injury has amounted to the loss of a limb, or other injury equivalent thereto Mr Jones may be able to return to duty and perform his duties as usual Until, therefore, the permanent effects of his injury have been more definitely ascertained, the Government of India are inclined to hold that there is no sufficient reason for the grant of an extraordinary pension to Mr Jones

X To—*The Secy to the Government of*

I am directed to acknowledge the receipt of your letter No.. , dated....., with which you submit for approval

certain rules under Act VIII of 1870, Section 2 (4) for the regulation and limitation of expenses incurred by any person of the...tribe to whom a notification under the Act applies on account of the celebration of marriage or of any ceremony or custom connected therewith. The tribe in question clearly practises infanticide ; the members of it have by a large majority requested the Government to introduce these rules which by removing the necessity for giving high dowries, will remove the first incentive to female infanticide

2 In reply I am to explain that so far as the rules restrict the expenditure on marriage and ceremonies connected therewith. no objection need be offered to them ; but it appears to the Government of India to be doubtful whether Rules, 8, 9, 10 and 11 do not relate to ceremonies too remotely connected with marriage to come within the purview of Section 2 (4) of the Act. Rule 13, upon which most stress is laid seems also to be *ultra vires* I am therefore to request that these facts may be laid before His Honour the Lieutenant-Governor for further consideration. The Government of India should do all it can to support voluntary movements of the sort. but some of the rules are objectionable

LOWER DIVISION—1890.

L From—*The Secretary to the Government of India, Home Department*

To—*The Honourable F Stewart, Colonial Secretary, Hongkong.*

I am directed to acknowledge the receipt of your letter No 584. dated the 8th May. 1888, asking for copies of any rules or regulations on the question of remuneration to jurors that may be in force in India.

2. In reply I am to say. for the information of His Excellency the Governor. that there are no general rules for the grant of remuneration to jurors attending at criminal trials throughout British India. The practice of paying jurors and assessors for services rendered by them at criminal trials is not in force either in the Madras or in the Bengal Presidency.

In the Bombay Presidency actual expenses incurred by jurors while attending the Courts are paid and debited to petty miscellaneous expenditure and that the Administrator-General of the Province is authorised to pass such charges where they do not exceed Rs 10 in any one case

3 The rules in force in the North-Western Provinces and in the Punjab are forwarded herewith

II READ —

Letter from the Government of Madras, No 559, dated the 19th August, 1888 A circular letter, to all Local Governments and Administrations and their replies thereto

In the letter No 559, dated the 18th August, 1888, from the Government of Madras, quoted in the preamble, it was proposed that every import and export manifest put in by coasting vessels or vessels trading with the Persian Gulf should contain particulars of all arms and ammunition kept on board as part of the ordinary equipment of the vessel. The Government of India consulted the other Maritime Local Government on the point, and it appears that the proposal of the Madras Government is approved of by all of them. In the Port of Calcutta, it is already the practice of the Custom House to insist on all arms and ammunition being shown in the store list which forms a part of the manifest, in the case of all vessels including those from Persian or Coast Ports. In Bombay, so far as the *import* manifest put in by coasting steamers and square-rigged vessels at the Port are concerned, arms and ammunition forming part of their cargo are entered, though it has not hitherto been the practice to require them to be entered in the *export* manifests at Bombay, nor either the import or export manifests at Coast Ports but orders will be issued for this to be done in future

2 The Government of India approve of the action taken by the Local Governments. The Governor-General in Council is also of opinion that the suggestion of the Madras Government should be carried into effect. He has accordingly been pleased to decide that this should be done by rule under Section 157(a) of the Customs Act, extending to certain or all vessels in the coasting trade the provisions of Sections 55 and 63 of the Act, so far as regards arms and ammunition carried on board the vessels

III. To—*All Local Governments and Administrations*

SIR,—I am directed to forward the accompanying copy of a correspondence noted in the margin relating to the penalties imposed by Section 156, Army Act, 1881, in connection with the purchase of soldier's regimental necessaries, equipments, &c, and containing a suggestion of the High Court of Bombay that fresh legislation similar to Act VII of 1867 to provide for the reduction of the penalties is necessary

2 Act VII of 1867 is still in force under Sections 5 and 7 of the Army Discipline and Regulation (commencement) Act of 1879 and Section 191 (3) of the Army Act of 1881 For a first offence the Army Act prescribes no minimum but the Court may impose a fine of one anna only if it thinks fit, it may not however impose a fine above Rs 50 on account of the restriction imposed by Act VII of 1867 As there may be cases in which even for a first offence the maximum limit of Rs 50 may be considered to be a very small fine, the Government of India consider that no exception need be taken to the maximum of fine laid down in the Army Act, *viz*, £20 = Rs 200, being made permissible For a second offence the fine—

Under the Army Act.	Under Act VI of 1867.
Minimum £5 = Rs 50	Minimum Rs 5
Maximum £20 = Rs 200	Maximum Rs. 50

In the opinion of the Government of India both the minimum limit of Rs. 5 and the maximum Rs 50 are too low and the scale in the Army Regulations appears to be more appropriate To give effect to the change the existing Act may be repealed and an order may be passed under Section 164 of the Army Act fixing the limits of fine to Rs 50 and 200 respectively I am to request that you will favour the Government of India with an expression of opinion

His Excellency the Governor
of His Honour the Lieutenant-Governor on the proposal.
 The Chief Commissioner.

IV To—*The Secretary to the Government of the Punjab.*

SIR,

I am directed to acknowledge the receipt of your letter No 475, dated the 5th June, 1889, with which you submit for the approval of the Government of India a copy of the rules sanctioned by your Government in amendment of the existing ticket of leave rules

2 In reply I am to observe that for reasons given below the question of the continuance of the ticket of leave system and its compatibility with the mark system deserves reconsideration. A person sentenced to transportation for life and kept in a Punjab Jail can, under the combined operation of the mark system and the ticket of leave system obtain his release after putting in 16 years and 310 days' confinement. A convict sentenced to 10 years' imprisonment can, in like manner obtain his release after 8 years and 155 days. Moreover, the convict will be subject to a relaxed discipline during 1216 days in the former and 602 days in the latter case. Whereas under the mark system uncombined with the ticket of leave the life convict might gain his release after 18 years and 16 days in jail, and the 10 years' convict after 9 years and 5 days. The combined system therefore, gives over the mark system a possible advantage of one year and 65 days and to the term convict an advantage of 215 days apart from the relaxed stringency of jail life during the intramural stages of the ticket of leave system. This possible reduction in the effects of sentences appears to the Government of India to call for a more careful consideration.

There is apparently no doubt that under the combined mark and ticket of leave system the punishment for serious crimes could not be so deterring as it is in Provinces where the mark system alone prevails. If so, the mark system should not be combined with the ticket of leave system; it is certain that the mark system affords a better stimulus to good conduct than the ticket of leave system.

3 I am to request that you will be so good as to state for the information of the Government of India whether H H the Lieutenant-Governor still desires to maintain the present system.

V To—*The Secretary to the Government of Bombay.*

SIR,

I am directed to acknowledge the receipt of your letter No 890, dated the 26th March 1888, requesting sanction to the grant of a local allowance of Rs 50 p m to the Personal Assistant to the Inspector-General of Prisons of your Province with effect from the 1st April, 1887. It is presented that on account of the removal of the head-quarters of the office of the Inspector-General from Poona to Bombay, that officer is put to extra expenses on account of the higher house-rent demanded in Bombay and the increased cost of living there.

2 In reply I am to observe that the Government of India are of opinion that the transfer of the head-quarters of the office of the Inspector-General of Prisons from Poona to Bombay is not in itself sufficient reason for incurring increased expenditure. There is no doubt that the cost of living is higher in Bombay and the change bears hard on the Personal Assistant. An allowance of Rs 25 a month will probably give him sufficient compensation and if an equivalent economy could be effected elsewhere the Government of India would not object to sanction the allowance but as it appears that the Inspector-General is unable to effect the necessary saving the Government of India regret that they are unable to accede to the proposal.

VI To—*The Rev G W Mason*

SIR,

I am directed to acknowledge the receipt of your letter No 139 of the 7th June, 1888, reporting that Rev T Scott, M A, an ordained Minister of the Church of Scotland has been appointed to Minister at Rawalpindi from the 1st April, 1888 under the capitation system of allowances embodied in Section 57(e) of the Civil Pay and Acting Allowance Code. You recommend that Rawalpindi and the Murree-Gullis may be considered as parts of the same station and that Mr Scott may be allowed to draw capitation allowance for both the places named above and that the usual travelling allowance for the journey from Rawalpindi to the Murree-Gullis twice

a month during the hot season may be granted to him with effect from the date of his appointment

2 In reply, I am to say that the Government of India approve of Mr Scott's appointment. With regard to your recommendation that Rawalpindi and Murree-Gullis may be regarded as parts of the same station, I am to observe that Murree-Gullis has always been regarded as an outstation of Rawalpindi and as such it cannot be stated as part of the station of Rawalpindi. Mr Scott while stationed at Rawalpindi is only entitled under the terms of the standing orders to an allowance for the number of soldiers quartered there who attend his services. It is understood that a clergyman who is in receipt of capitation allowance for soldiers quartered at a station where he resides should not even if he has to minister to troops at another station, draw capitation allowance for the latter station also. There will, however, be no objection to Mr Scott's drawing travelling allowance at the usual rates for visiting the Murree-Gullis as an outstation of Rawalpindi.

VII To—*The Secretary to the Government of Bengal*

SIR,

I am directed to acknowledge the receipt of your letter No 35716, dated the 16th November, 1887, with which you submit a proposal on the reduction of the status of certain jails in Bengal.

You point out that only the smallest jails entailing the minimum of responsibility and the least quantity of work are to be abolished and that the consequent extra work will only devolve on the jailors of those jails which are not to be reduced in status.

In reply I am to say that the Government of India sanction the proposal. I am at the same time to point out that the scale of pay is already a good deal higher in Bengal than in other Provinces the average pay being —

In Bengal	134
„ N-W P & Oudh		...		81
„ Madras	113
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Bengal being already highly paid it is scarcely reasonable to abolish only the lower grades and thereby to raise the

average pay still higher. I am accordingly to request that the Government of Bengal should consider as a separate question the advisability of regarding the jail establishment so as to bring it more into accord with that of other Provinces where the duties of the jailors are not less responsible than those of the jailors in Bengal.

PRECIS-WRITING

We have tried in the foregoing pages to shew clearly what is meant by letter-drafting, including Endorsements, Takids, Resolutions, Circulars, Office Memorandums and Despatches and how beginners may get an insight into it. We will now try to shew what is meant by Precis

Precis-writing is a process of expressing briefly and generally in a chronological order the material points of a letter or of a series of letters

A precis, consequently, is nothing but a short and accurate statement of all the facts of a case giving at one glance the points which forms the subject matter of the correspondence.

A precis should always be written in the form of a narrative giving the salient points of a correspondence in a chronological order, so that any one, who has not time enough for going through a bulky correspondence may get at the gist of the whole thing in a short time

Abstracts are also made of single letters in chronological order. But this is seldom done unless expressly ordered to do so.

Firstly, we will proceed to shew how single letters are abstracted or made a precis of

Precis of Letters

No 1423 P D, dated Darjeeling, the 10th October, 1884

From—*J Ware Edgar, Esq, C S I, Officiating Secretary to the Government of Bengal, Political (Registration) Department*

To—*The Secy to the Govt of India, Home Department*

I am directed to submit, for consideration and orders a proposal made by the Inspector-General of Registration to

charge a fee for the custody of any document remaining unclaimed in a Registration Office for more than one month after refusal of registration

2 In the letter from the Home Department, No 24, dated the 7th June, 1880, the Government of India sanctioned the levy of a fee at the rate of four annas a month for the custody of any document remaining unclaimed for more than one month after completion of registration. The Inspector-General of Registration now points out that this fee is not leviable on a document the registration of which has been refused but which remains unclaimed for over a month through the negligence of the party presenting it. As the fee is leviable for the safe custody of a document the Inspector-General thinks that it should be charged for all documents which remain unclaimed, whether the registration of such documents has been accepted or refused

3. The Lieutenant-Governor agrees in this view and I am to request that the Government of India may be moved to sanction the extension of the provisions of Article S* of the Table of Registration Fees in force in Bengal to the case of documents, the registration of which has been refused. This may be done by the insertion of the words "or refusal" after the word "completion" in the Article referred to

**Vide Calcutta Gazette*, dated 21st January, 1880, Para 1, Page 65

I have, &c,

J WARE EDGAR,

Offg. Secy to the Government of Bengal.

The precis of the above letter will be as follows —

The Government of India in the Home Department, in their letter No 24, the 7th January, 1880, sanctioned the levy of a fee at the rate of four annas a month for the custody of any document remaining unclaimed for more than one month after the completion of registration. At the instance of the Inspector-General of Registration, the Government of Bengal requests sanction to the extension of Article (S) of the Table of Registration Fees in force in Bengal to the case of documents the registration of which has been refused by the insertion of the words "or refusal" after "completion" in that Article

Let us take another example —

(d) No —753—40 P. A., dated Rangoon, the 28th August, 1882.

From—*G. D. Burgers, Esq.,*

Secy to the Chief Comr of British Burma

To—*The Secretary to the Government of India*

I am directed to submit the following question for the favourable consideration and orders of the Government of India Under Finance and Commerce Department Resolution No 1622, dated the 10th June, 1882, an officer transferred from the service of Government to service which is paid for from a Local Fund under such circumstances that it does not qualify for pension and leave under the rules in the Civil Pension and Leave Codes, is required to pay a contribution of 14 per cent of his gross salary in order to continue entitled to pensionary rights In the Chief Commissioner's Resolution No 4A, dated the 28th April, 1882, on the extension of Self-Government in Municipal and other

* No 124 (See Public towns (a copy* of which is submitted Proceedings, June, 1882, for ready reference), the Local Government promised (paragraph 13) to solicit the permission of the Government of

India to the retention of school-masters and others transferred to Municipal service on the general pension list This promise the Chief Commissioner would now wish to redeem I am, therefore, directed to solicit that if subscriptions for pension are required from the transferred officers in such cases the Provincial Government may be permitted to pay them

2 I am to explain to the position, prospects and efficiency of school-masters may be effected if they are suddenly removed from the pension list, or if they are suddenly called upon to pay 14 per cent. of their salaries as a contribution for pension The Local Government cannot ask Municipalities to pay the subscription over and above the salaries, for it has made over with all schools a corresponding credit to Municipal towns In the credit so made over, these pension subscriptions were not included Therefore, if Municipalities have to pay the subscription, the Local Government would be, in some degree, bound proportionately to increase their educational allotments

3. As a considerable number of school-masters and others who have served Government for shorter or longer periods will, under the orders contained in the Chief Commissioner's Resolution, be transferred to Municipal service, I am to solicit that the Government of India may be pleased to accord its sanction to the names of these persons being allowed to remain on the list of officers who are earning pension from the Provincial Government. For the future, school-masters and others appointed by Municipalities will of course come under the same rules as to pension or gratuity that govern the cases of Municipal servants.

The precis will be thus —

Under Finance and Commerce Department Resolution No 1622, dated 10th June, 1882, an officer transferred from Government service to service which is paid for from a Local Fund under such circumstances that it does not qualify for pension or leave under the Civil Pension or Leave Code, is required to pay a contribution of 14 per cent on his gross salary to be entitled to pensionary rights. The Chief Commissioner, Burma, says that if the school-masters and others who have been transferred to Municipal service on the extension of Self-Government Act in Municipal and other towns in Burma, are suddenly removed from the pension list or are suddenly called upon to pay the contribution, their position, prospects and efficiency will be affected. He, therefore, solicits sanction to the retention of the names of the school-masters and others, who have served Government for any period but subsequently transferred to such service on the list of officers who are earning pensions from the Provincial Government; and if subscriptions are required from them, it is requested that the Provincial Government may be permitted to pay them.

A comparison of the letters with their precis, will, it is hoped, illustrate what we have said above, and when compared with their dockets, will shew clearly the points of difference between a docket and a precis of a single letter. The docket of the above letter is given in the answer to question (d) in the Clerkship Examination Papers for the Upper Division in Docketing for 1883.

Examples of Precis of a Series of Letters.

We now proceed to shew how to make a precis of a correspondence or of a series of letters, in a narrative form. Following is a short correspondence on the subject of destruction of Schedules of petty rent-free lands filed in the 24-Parganas in 1872-73

* No. 13 R C, dated Alipore, the 14th January, 1886.

1. From—*The Collector of the 24-Parganas*
To—*The Comr of the Presidency Division*

I have the honour to report that when the Road-cess was first introduced in this district some 30,000 Schedules of petty rent-free lands were received in pursuance of a notification under Act X (B C) of 1871, but all proceedings in connection with the valuation of these lands were kept in abeyance under the orders of the Board of Revenue. These Schedules are of no use at present, nor have they any value, as they have not been entered in Register No IX. They occupy a large space in the racks; but not having been touched for the last 14 or 15 years, a great part of them has been destroyed by white-ants

2 Under the circumstances I request that you will be good enough to move the Board of Revenue to sanction the destruction of the papers above referred to.

No 35 M C, dated Calcutta, the 25th January, 1886

- 2 From—*The Comr of the Presidency Division*
To—*The Collector of the 24-Parganas*

With reference to your letter No 13 R. C of the 14th instant, on the subject of destruction of returns filed in your district in 1872-73, I have the honour to enquire whether the papers proposed to be destroyed have been carefully examined with a view of ascertaining as to whether any important original documents have been filed with them

* Sub-Inspectorship Examination Paper of Precis-writing, July—94.

No 15 R. C., dated Alipore, the 1st February, 1886

3. From—*The Collector of the 24-Parganas*
To—*The Comr of the Presidency Division*

In reply to your letter No 35 M C of the 25th ultimo, I have the honour to inform you that the returns have been examined by the Cess Office head clerk, and that all documents filed have been removed. If the Board sanction their destruction, they will again be examined by a gazetted officer before they are destroyed.

No 40 M C, dated Calcutta, the 8th February, 1886

4. From—*The Comr of the Presidency Division*
To—*The Collector of the 24-Parganas*

With reference to your letter No 13 R C, dated the 14th ultimo, please report fully why the returns referred to cannot be of any use for the identification of lands of which returns are now being filed.

No 26 R C, dated Alipore, the 17th February, 1886

5. From—*The Collector of the 24-Parganas*
To—*The Comr. of the Presidency Division*

With reference to your letter No 40 M C, dated the 8th instant, I have the honour to state that the returns received in 1872 were not filled in any prescribed form, in some the name and number of the estates in which the lands are situated were not mentioned, while in others they were, but in none were the thanas specified as in the returns now being filed. Besides during the last 13 or 14 years, *i e*, since the returns were filed, a large number of sub-divisions and transfers of ownership have taken place by inheritance, sale gift, or otherwise. It would therefore lead to confusion and delay in the despatch of business if any attempt were made to identify the lands included in the old returns with those now being returned.

No 46 M C, dated Calcutta, the 4th March, 1886

6. From—*The Comr of the Presidency Division*
To—*The Secretary to the Board of Revenue, Lower Provinces*

In forwarding herewith a copy of letter No 13 R C of the 14th January last, from the Collector of 24-Parganas, I

have the honor to solicit the sanction of the Board to the destruction of the returns referred to therein. The papers are useless and may, I think, be safely destroyed.

The precis of the above correspondence will be as follows —

In pursuance of a notification under Act X (B C) of 1871, some 30,000 Schedules of petty rent-free lands were received in office of the Collector of the 24-Parganas, but all proceedings in connection with the valuation of these lands were kept in abeyance under the orders

No 13 R. C., dated 14th of the Board, of Revenue In January, 1886 the Collector of the 24 Parganas pointed out to the

Commissioner of the Presidency Division that the documents had lain uselessly for 14 or 15 years occupying a large space in the racks, and that the greater part of them had been destroyed by white ants. He, there-

No 35 M C., dated 25th January, 1886 fore, requested him to move the Board of Revenue to sanction the

No 15 R C., dated 1st February, 1886 destruction of the above papers. Before taking any action, the Commissioner enquired whether there were any original documents filed

with them, on being informed that all such documents had been removed, the Commissioner, further enquired why the Schedules could not be of any use for the identification of lands of which

No 40 M C., dated 8th February, 1886 the returns were at that time being filed. On being informed that the

No 26 R C., dated 17th February, 1886 returns were not filed in any prescribed form and that it would

No 46 M C., dated 4th March, 1886 only lead to confusion and delay, in the despatch of business if any, attempt was made to identify the

lands from those returns a recommendation was made to the Board of Revenue for the destruction of the returns

N.B.—In the following precis we will try to shew that in order to give a chronological narrative it is often necessary to begin at the middle or thereabout of the correspondence and then to take up the whole thing in order. Also, it will shew how to summarize the opinions of different officers given on a certain question.

* *Exhibition of Lights by Country Boats on Navigable Rivers.*

No J $\frac{L}{9}$ 1, dated Calcutta, the 11th June, 1890

From—*C C Stevens, Esq, Officiating Chief Secy to the Govt of Bengal.*

To—*All Commissioners of Divisions (except the Commissioner of Patna)*

In forwarding the accompanying copy of a letter* from the Commissioner of the Patna Division, and of its enclosures, I am directed to request that you will be so good as to favour the Lieutenant-Governor with an expression of your opinion on the proposal therein made regarding the exhibition of lights by country boats on navigable rivers when under weigh after sunset

* No. 112 G, dated the 21st February, 1890

No. 112 G, dated Bankipore, the 21st February, 1890

From—*John Boxwell, Esq, Offg Commissioner of the Patna Division*

To—*The Secy to the Government of Bengal, Municipal Department*

I have the honour to submit, for the orders of Government, copy of a letter No 858 LF., dated 8th instant, from the Magistrate of Patna, with enclosures, on the subject of carrying lights at night by country boats on navigable rivers.

No. 858 LF., dated Bankipore, the 8th February, 1890.

From—*J Hopkins, Esq, Magistrate of Patna.*

To—*The Commissioner of the Patna Division*

In forwarding herewith a copy of letter No. 301 G, of the 31st ultimo, addressed to me by the Locomotive and Carriage Superintendent, Bengal and North-Western Railway, and its enclosures, I have the honour to state that, although I cannot lay my hands on any order compelling boatmen to keep a light on their boat while on transit after sunset, it seems to me

* Sub-Deputy Collectorship Examination Paper on Preciſ-writing
—91.

that the proposal of the Superintendent is certainly a good one. I beg therefore to request that you will be good enough to move Government for a general order, to the effect that each country boat passing after sunset either on a line of steam-vessel or otherwise shall invariably keep a light. Such order should not be limited to a particular place or district.

I would remark that though river navigation without light in a much-frequented channel might be brought under Sections 280 and 283, Indian Penal Code, and these Sections might be brought into operation in individual cases. It does not appear that there is any Section under the Criminal Procedure under which I can issue a general notice prohibiting navigation by night without lights, any more than I could prohibit carts passing along a country road without lights.

No. 301 G, dated Gorakhpore, the 31st January, 1890

From—*D E Ryles, Esq, Loco. and Carriage Supdt, Bengal and North-Western Railway.*

To—*The Collector of Patna*

I attach a copy of a report from our Ferry Superintendent in charge of our steam flotilla at Digha Ghat, and will esteem it a favour if you help us in this matter by issuing orders that all country boats passing between Digha and Paleza Ghats after sunset shall carry a head-light, as by not doing so they not only endanger their own lives and property, but the very valuable property of this company, the lives of the travelling public, and the safety of Her Majesty the Queen-Empress mails.

It is possible you may see a more simple method of ensuring the safety of navigating the river than the one I suggest.

Should you decide to issue orders on the subject, I shall be glad to have a copy of the same.

No. 441, dated Sonapore, the 27th January, 1890.

From—*W Longmuir, Esq, Assistant Loco Supdt, Bengal and North-Western Railway.*

To—*The Loco and Carriage Supdt, Bengal and North-Western Railway*

The following is forwarded for information.

No. 180, dated the 26th January, 1890

From—*The Ferry Supdt, Bengal and North-Western Railway*

To—*The Assistant Locomotive Superintendent*

I have the honour to inform you that on Friday evening the 24th instant, just after the steamer had left Paleza jetty, we grazed the side of some country boats which were lying there. The night was very dark, and we could not see any distance ahead. *They had no lights up*. The damage done to the steamer was very slight, only one stanchion boat.

On Saturday, the 25th, I saw a country boat sunk just opposite our passenger jetty at Paleza, and I am informed that the owner says the steamer running into it was the cause. I cannot see how this can be as we only brushed past them with the side of the steamer. However, as it is in the channel, I am getting it lifted and will land it on shore. These country boats are always a source of anxiety, as they very rarely show or carry a light.

No 673, dated Cuttack, the 9th July, 1890

From—*C F Worsley, Esq, Commissioner of the Orissa Division*

To—*The Offg Chief Secy. to the Govt of Bengal*

With reference to your No J $\frac{L}{9}$ 1, dated 11th June last, had enclosures, I have the honour to state that country boats on navigable rivers in which steamers ply or cross should in my opinion, exhibit lights after sunset when under weigh or at anchor.

No 200 JG, dated Burdwan, the 17th July, 1890

From—*G Toynee, Esq, Offg Comr of the Burdwan Division*

To—*The Offg Chief Secy to the Govt of Bengal*

With reference to your office No J $\frac{L}{9}$ 1, dated the 11th ultimo, on the subject of the exhibition of light by country boats on navigable rivers when under weigh after sunset, I

have the honour to report that the Magistrates of Howrah, Hoogly and Burdwan whom I consulted in the matter, agree generally in thinking that the proposal to make the exhibition of a light compulsory is a good one.

2 Mr Fiddian, the Magistrate of Howrah, is of opinion that certain limits should be fixed within which only such an order should be enforced. He thinks it would be advisable to proclaim and notify in the Gazette those navigable streams to which the rule is to be applied rather than to make it universally applicable in the first instance. He also thinks that, so far as small boats are concerned, the proposed rule often entail hardships and necessitate expenditure by people who could ill afford it. He would exempt certain classes or sizes of boats which, from their size or weight would not be a source of danger in case of a collision.

3 Mr Cooke, the Magistrate of Hoogly, while admitting that the imposition of an obligation to carry lights appears more necessary, observes as follows —“The opportunity might be taken to impose rules corresponding to the rule of the road on land, a departure from which would render the offender amenable.” “Accidents are not due to rashness, and would scarcely fall within the provision of Section 280, Penal Code. They appear to rise from ignorance of any rule of the way, and if certain rules of the road on the rivers were published and enforced, accidents by the day, which are more frequent than accidents by night, would show a tendency to decrease.

4 Mr Dutt, the Magistrate of Burdwan, thinks that, though the measure is desirable the necessity for it is not generally felt.

5 My own opinion is that any *general order* to exhibit lights would be a dead letter, because it would be impossible to enforce it. The same objection would apply to any such general rules as are only required for such rivers or reaches of rivers where, as in the port of Calcutta and thence up or down to Hoogly and Diamond Harbour, the boat traffic is large and somewhat congested.

6. On the whole, I do not consider that any action is practicable, however desirable it may be in theory.

No 358 J, dated Chota-Nagpore, the 22nd July, 1890.

From—*W H Grimley, Esq, Commissioner of Chota-Nagpore Division*

To—*The Offg. Chief Secy. to the Govt of Bengal*

With reference to your No J $\frac{L}{9}$ 1, dated 11th ultimo. requesting an expression of my opinion on a proposal to compel country boats on navigable rivers to exhibit lights when under weigh after sunset, I have the honour to reply, as follows

2 Although there are no navigable rivers in this division, and therefore any enactment with a view to enforce the exhibition of lights by country boats may not affect it, yet, considering the necessity and utility of the subject generally all the Deputy Commissioners agree in saying that a procedure of some sort or other should be devised for compelling boatmen to put up head-lights to show their whereabouts and minimise the chances of danger. In localities where river traffic, especially steam navigation, is extensively carried on, and in the vicinity of ferry ghats, the exhibition of lights is of paramount importance for the safety of river navigation. It is also of special importance in tidal rivers. I have moved about a great deal on the rivers in Eastern Bengal by night as well as by day, and within my experience the absence of lights on country craft is a frequent source of danger.

No 337 M, dated Jalpaigoree, the 25th July, 1890

From—*E E Lewis, Esq, Commissioner of the Rajshahye Division*

To—*The Secy. to the Govt of Bengal, Judicial Dept.*

With reference to Government letter No. J $\frac{L}{9}$ 1, dated 11th June, 1890, I consulted the Magistrate of the four river districts of this division on the subject of the proposed exhibition of lights by country boats on navigable rivers when under weigh after sunset. Of these officers, two are for the proposal, and one is against it, while the fourth is of opinion that Sections 280 and 283 of the Penal Code cover these cases.

2. *Officers in favour of the proposal*—The Magistrate

of Rajshahye thinks it very desirable that all country boats under weigh after sunset, as well as those moored within 100 yards from the places where steam-vessels touch, should carry lights. The Magistrate of Pabna reports that country boats ordinarily exhibit lights when under weigh after sunset; and if it is necessary to guard against those rare cases where lights are not exhibited, he is of opinion that a short law containing some penal provisions may be passed in the interests of the public.

3. *Officers against the proposal*—The Magistrate of Bogra is of opinion that it is undesirable to enforce the exhibition of lights by country boats on all navigable rivers though it may be desirable to do so in a few under special circumstances.

He observes.—

“No doubt there is risk, even to life in the prevailing absence of lights, but there is such risk in a great many other pursuits, and in all such cases it should be carefully considered whether the evils of compulsion and of irksome interference with the daily and immemorial practice of an enormous number of persons are not greater than that of the very few accidents which occur under present conditions. The rule could not be enforced without opening the door to much harassment of the people, and even then there would be evasion (itself an evil) in countless cases. In the case reported from Patna very little harm was done, and the ado that has been made about it suggests the infrequency even of such harm. I am strongly opposed to interference with indigenous practices without clear need, and in my opinion the need is not clear in this instance.”

4. *The officer who thinks that Sections 280 and 283, Penal Code cover these cases*—The Magistrate of Rungpore is of opinion that Sections 280 and 283 of the Penal Code apply to such cases.

‘Should the Legal Remembrancer, on a reference to him, think otherwise, it might be advisable to have recourse to legislation and compel boats navigating rivers between sunset and sunrise to exhibit lights of prescribed dimensions. In such a case it would be well to insist that all country craft should be registered and bear a number in white paint on their bows,

in letters not less than 4 inches long The river steamers should," he adds, "be brought under a similar law and prohibited from plying between 9 P M and 4 A M. They are," says he, "frequently navigated with recklessness, and make no effort to evade country boats "

5 It appears to me needless to have recourse to any legislation in this connection, for it is only where steamers ply after dark that there is any danger, and even there the danger is for the native craft, not the steamers

No 788 J, dated Dacca, the 29th July, 1890.

From—*A Power, Esq, Offg. Commissioner of the Dacca Division.*

To—*The Chief Secy to the Govt of Bengal*

With reference to your No J $\frac{L}{9}$ 1, dated 11th ultimo, regarding the exhibition of lights by country boats on navigable rivers when under weigh after sunset, I have the honour to state as follows

2 The Magistrates of Dacca, Furrudpore, and Backergunge are of opinion that it is desirable that a rule directing each country boat to carry lights when moving after sunset along steamer routes in navigable rivers or channels should be issued.

3 As a first beginning, the Magistrate of Dacca is for an extension of the rule only to the port of Naraingunj, within the limits of which the Cachar steamers very often ply up the Megna after dark, and it would be a great help to them if boats on that line carried lights

4 The Magistrate of Backergunge remarks that to make the rule less onerous power might be given to the District Magistrate to declare the rule not in force in any particular part of the district There are many miles in his district of navigable channels, especially in the south, in which there is scarcely any traffic, and it is unnecessary to enforce on boats moving in those channels regulations which are necessary in other parts If the rule be issued, disobedience thereof should be made a cognizable offence

5. The Magistrate of Mymensingh is opposed to the issue

of any such rule. He is of opinion that, if country boats plying in navigable rivers be compelled to carry head-lights after sunset, it will be a source of great oppression, and that it is better to run the risk of an occasional accident than expose boatmen, the majority of whom are in poor circumstances, to the certainty of harassment.

6 Insurance against accidents is a Western idea, and as the proposal involves expense, its adoption would be unpopular in this country. I think that no case has been made out for introduction of such a rule universally, but would limit it strictly to localities where there is an emphatic necessity for it. Obviously, the course of the steam ferry between Digba and Paleza Ghat is such a place; the port of Naraungunge is another. I would extend the rule only to places where steamers habitually ply after dark, and there boats should carry head-lights when moored as well as when under weigh.

7. One rule I strongly recommend, *viz*, when a boat has sunk in a steamer route, so as to be an obstruction to navigation, the owner should be bound to buoy or otherwise indicate the obstruction by day, and keep a light burning over it by night, till it be removed.

No $\frac{220 P}{VIII-15}$, dated Chittagong, the 22nd August, 1890.

From—*D R Lyall, Esq, Commissioner of the Chittagong Division*

To—*The Chief Secy to the Govt of Bengal.*

I have the honour to acknowledge the receipt of your No J $\frac{L}{9}$ 1, dated 11th June, regarding the carrying of lights by country boats when under weigh at night.

2 I have consulted the District Officers and other officers connected with river navigation, and submit their opinions.

3 The Collector-Magistrates of Chittagong, and Tipperah and the Port Officer of Chittagong are of opinion that each country boat on a navigable river should carry a light after sunset.

4 The Magistrate of Noakhally states that there is no known instance of an accident having occurred in his district.

and he does not think any special legislation is called for as far as his district is concerned.

5 The Deputy Commissioner, Chittagong Hill Tracts, considers that general order compelling the exhibition of lights by country boats on navigable rivers when under weigh after sunset to be a step in the right direction.

He would, however, extend the scope of the order so as to include (1) rafts, (2) fixed fishing nets.

The former are extremely numerous in the Karnafuli river at certain seasons of the year, they are generally of great length, frequently extending right across the river, and when composed of timber logs are dangerous to meet particularly at night, and he thinks in regard to these it would be as well to give power to the Commissioner or the District Officer to prohibit the passage of rafts between sunset and sunrise at certain times of the year when steamers might be passing up and down at night, in addition to compelling the exhibition of lights.

With regard to nets of the kind called "Bekundy jal," these are extremely dangerous, particularly to small boats travelling on a strong tide, and instances have occurred in which such boats and their occupants have been forced under water into the net without hope of escape. A special light should, in his opinion, be devised to denote the position of such nets.

6 The Engineer of the S S *Chaffinch* considers that the proposal of lighting boats is a good one if applied to boats say exceeding 250 maunds capacity. Boats of this size are more or less unwieldy, and consequently cannot quickly move out of a steamer's course. Smaller boats can easily do so, and their owners are poor fishermen or manjis, it would be great hardship for them to be compelled in the first place to purchase a good lantern, and secondly to be put to the expense of regularly purchasing oil for it. These objections can hardly be urged in the case of large country boats, whose owners are well-to-do men and can afford to incur the expense.

7 I do not myself think that any general order is required. As a fact most boats do carry a light and show it when a steamer is heard. The greatest danger is from boats lying at anchor with the crew all asleep and the boat quite dark. It

was a boat of this kind that caused the accident which led to the correspondence and such boats would not be touched by the proposal order

8 I think that it would be well that Government should have the power to order to lights to be carried in certain frequented places where there is a real risk of a collision.

I also agree with Mr Forbes that any such order should extend to raft and fixed nets

No. 1375 J, dated Bhagalpur, the 17th August, 1890

From—*C C Quinn, Esq, Offg Commissioner of the Bhagalpur Division.*

To—*The Chief Secy to the Govt of Bengal*

With reference to your No J $\frac{L}{9}$ 1, dated 11th June, 1890, calling for an expression of opinion on the proposal therein made regarding the exhibition of lights by country boats on navigable rivers when under weigh after sunset I have the honour to report that I have consulted the several district officers in this division, and they are unanimously of opinion that country boats should be required to exhibit lights when under weigh in a navigable river after sun-down and I quite agree in this opinion I think that the matter is one which should be provided for by special legislation as although person navigating vessels without lights might fairly come within the purview of Section 280 or 283, Penal Code In most cases the necessary evidence could only be supplied by the occurrence of accident such as it desired to prevent I think that the same obligation as regards the exhibition of lights should be extended on boats anchored in midstream

No III JJ, dated Calcutta, the 28th August, 1890

From—*A Smith, Esq, Commissioner of the Presidency Division*

To—*The Chief Secy to the Government of Bengal*

With reference to your No J $\frac{L}{9}$ 1, dated the 11th June last, regarding the exhibition of lights by country boats on navigable rivers when underweigh after sunset I have con-

sulted the District Officers and there is a consensus of opinion that it is very desirable that such boats journeying after sunset should be required to carry lights. The Magistrate of the 24-Parganas, Khoolna and Murshidabad, however, think that a general order to this effect cannot be issued by Government under any of the existing Acts. Mr Baker observes that under Sections 73 and 134 of Act VI (B C) of 1885, District Board has the power to frame bye-laws which might enforce the carrying of lights in vessels in channels under their control, but as the majority of navigable channels are not under the control of any District Board or other local authority, this will not meet the case. Act VI of 1884 (the Indian Steam-Vessels Act) also would empower Government to require steam-vessels to carry lights but gives no such power in respect of country boats.

2 As regards Section 280, Indian Penal Code, Mr Luson observes that it is not sufficient and he does not think that in all cases absence of a light will be held punishable under it.

3. They are therefore of opinion that, before effect can be given to the proposal of the Magistrate of Patna, a special law, such as the laws relating to steamers and sea-going vessels, should be introduced. I think that at least one light should be carried, and that it should be so placed and arranged as not to interfere with the manjee's view ahead, which would interfere with his steering of the boats.

The following is precis of the foregoing correspondence —

<p>The Ferry Superintendent, Bengal and North-Western Railway reported to the Assistant Locomotive Superintendent</p> <p>No 180, dated 26th January, 1890</p>	<p>that on the evening of Friday, the 24th January, one of the steamers grazed the side of some country boats which were laying near the Paleza Jetty. The night was so dark that nothing could be seen at any distance and the boats had no lights in them. He remarked that these boats are always a source of anxiety as they very rarely carried any light. The letter being forwarded to the Locomotive and Carriage Superintendent, for information, he requested the Collector of</p>
<p>No. 441, dated 27th January, 1890</p>	

Patna to issue orders that all country boats passing between Digha and Paleza Ghats after

No 30 IG, dated 31st January, 1890 sunset should carry a head-light each as, by not doing so, they endangered the lives and

property of themselves, of the Company, of the travelling public and the safety of Her Majesty's mails The Collector submitted the Locomotive Superintendent's proposal to the Commissioner of the Patna

No 858 LF, dated 8th February, 1890. Division and requested that, as there was no order under which boat-men could be com-

pelled to carry lights, the Government might be moved for a general order, without any reference to any particular place or district. This proposal was

No 112 G, dated 21st February, 1890, from the Commissioner of the Patna Division accordingly submitted to the Bengal Government, for

orders, who issued a circular to all Commissioners of Divisions (except Patna) asking for an expression of their

No J $\frac{L}{9}$ 1, dated 11th June, 1890 opinion on the proposal The following is a resume of the replies received —

Orissa Division —The Commissioner was of opinion that country boats on a navigable river in which steamers ply or cross should exhibit lights after sunset when under-weigh or at anchor

Burdwan Division —The Magistrate of Howrah was not for making the order a general one He considered that it would be sufficient to notify in the Gazette the names of

No. 200 JG, dated 17th July, 1890 all navigable rivers to which the rule should be applied He suggested that small boats might be exempted from the operation of the rule

The Magistrate of Hoogly, while admitting that the imposition of an obligation to carry lights was most necessary, observed as follows —That opportunity might be taken to impose rules corresponding to the rule of the road on land, a departure from which would render the offender amenable and that

accidents are not due to rashness, and would scarcely fall within the provision of Section 280, Penal Code. They appear to arise from ignorance of any rule of the way, and if certain rules of the road or the river were published and enforced, accidents by the day, which are more frequent than accidents by night, would show a tendency to decrease

The Magistrate of Burdwan considered that, though the measure was desirable the *necessity* for it was not felt

The Commissioner however thought that the issue of any *general* order was impracticable, and that it would be impossible to apply "any such general rules as were only required for such rivers or reaches of rivers where, as in the Port of Calcutta and thence up or down to Hoogly and Diamond Harbour, the boat traffic was large and consequently somewhat congested"

Chota-Nagpore Division — All the Deputy Commissioners agreed in thinking that shewing of lights would be of great utility The Commissioner however remarked that "in localities where river traffic, specially steam navigation, was extensively carried on, and in the vicinity of Ferry Ghats, the exhibition of lights was of paramount importance for the safety of river navigation It was also of special importance in tidal rivers"

Rajshahye Division — The Magistrate of Rajshahye thought that all country boats under-weight at sunset, as well as those moored within 100 yards from the places where steam vessels touch, should carry lights

The Magistrate of Pubna was of opinion that a short law containing some penal provision might be passed in the interests of the public

The Magistrate of Bogra thought that it was not desirable to enforce the exhibition of lights by boats on all navigable rivers, though it might be desirable to do so in a few places under special circumstances A general rule would only harass the people and even then there would be evasion And "that he was strongly opposed to interference with indigenous practices without clear need"

The Magistrate of Rungpore was of opinion that Sections 280 and 283 of the Penal Code applied to such cases. Otherwise, recourse might be had to legislation compelling the carrying of lights of prescribed dimension by boats navigating rivers between sunset and sunrise. The boats should be registered and should bear a number not less than four inches long, in white paint on their bows. The river steamers should be brought under a similar law and prohibited from plying between 9 P M to 4 A M. These frequently navigated with recklessness, and made no effort to evade country boats.

It appears to the Commissioner however that it was needless to have recourse to any legislation in this connection, for it was only where steamers ply after dark that there was any danger and even there the danger was for the native craft, not the steamers.

Dacca Division—The Magistrates of Dacca, Faridpore and Backergunj were of opinion that the proposed rule should issue. The Magistrate of Dacca, however, was for an extension of the rule only to the port of Naranganj. The Magistrate of Backergunj remarked that to make the rule less onerous power might be given to the District Magistrate to declare the rule not in force in any particular part of the District.

The Magistrate of Mymensing was opposed to the issue of any such rule, which would be a source of great oppression and certain harassment.

The Commissioner observed that no case was made out for universal introduction of the rule though he would limit it strictly to localities where there was an emphatic necessity for it. He strongly recommended that there should be something to indicate the place where there was any obstruction in the steamer route.

Chittagong Division—The Magistrates of Chittagong and Tipperah and the Port Officer of Chittagong were of opinion that each country boat on a navigable river should carry a light after sunset.

The Magistrate of Noakhally did not think any special legislation was called for as far as his District was concerned.

The Deputy Commissioner, Chittagong Hill Tracts, considered it a step in the right direction and recommended the inclusion of crafts and fixed fishing nets, which were said to be very dangerous to navigation. The Commissioner agreed in the latter recommendation.

The Engineer of the S S *Chaffinch* considered the proposal a good one if applied to boats exceeding 250 maunds capacity, which were unwieldy and could not get quickly out of a steamer's course. He was for excusing the smaller boats from the operation of the rule.

The Commissioner did not think that any general order was required. He thought it would be well that Government should have power to order lights to be carried in certain frequented places where there was a real risk of collision.

Bhagalpur Division—All the District Officers were unanimously of opinion that boats should be required to shew lights and the Commissioner agreed in their opinion.

No 1375 J, dated 17th August, 1890

Presidency Division—There was a consensus of opinion that boats should carry lights at night. The Magistrates of the 24-Perganas, Khulna and Murshidabad, however, thought that a general order to this effect could not be issued by Government under any of the existing Acts and that a special law, such as the laws relating to steamers and sea-going vessels should be introduced.

No III J, dated 28th August, 1890

The Commissioner thought that at least one light should be carried.

Answers to Questions on Precis-writing

UPPER DIVISION—1883

Detention of some consignments of Petroleum under the Petroleum Act (VIII of 1881)

Messrs Hobson, Connor & Co imported into Calcutta a cargo of Petroleum, which, having been found to flash below the standard of test laid down in Act VIII of 1881, was detained at the wharf. The consignees having represented matters

to the Secretary of State, he
 Telegram, dated 11th wired to the Government of India that oils flashing at 71 (Abel's) in Calcutta were safe though different Inspectors give varying results. The Bengal Government was

Telegram, dated 15th informed of this with a view to take necessary action. In the meantime, the same firm made another representation to the Government of India on the subject, stating that

Telegram, dated 14th the oil in question was not at all dangerous, that heavy losses were being incurred on account of demurrage and of the leaking of one of the vessels, and asked for

Telegram, dated 13th permission to land the cargo at once under Police supervision till the question was finally settled. The oil was allowed to be landed, but on the distinct understanding that if on further test it was found dangerous, the oil will have to be re-shipped and removed from the port forthwith.

In informing the Government of India of further complaints received by him on the detention of Petroleum, the Secretary of State stated that complaints from respectable firms in a trade of importance required careful inquiry, and suggested a temporary relaxation of standard. The Bengal Government were, therefore, asked to have the test under the Petroleum Act carefully applied by a Board of two analysts and to allow the cargoes to be landed subject to re-shipment, to save demurrage. This action was reported to the Secretary of State and it was also pointed out to His Lordship that the standard of test fixed by law being absolute, it lay beyond the power of the

Government of India to relax it by an Executive order. In reply His Lordship stated that very serious questions have arisen in connection with the oil test which endangered a large trade on account of the prospective losses to great merchants Sir F Abel and Mr Redwood, who are the best authorities on the subject, maintained that Abel's test was inapplicable to India owing to climatic influence, and His Lordship was, therefore, of opinion that the Law should be amended. In the meantime, to meet the cases of cargoes on land and afloat, he suggested the passing of a short act forthwith admitting oil on the test of Public Inspector. New York, as Mr Redwood stated that Petroleum so admitted would be equally safe with that hitherto imported. The Government of India introduced a short bill and requested the Secretary of State to give full instructions regarding the supposed inapplicability of Abel's test in India and information as to suitable permanent test. The Governments of Bengal and Bombay were also asked to furnish the Government of India with reports on tests applicable to oils in this country from their most experienced analysts.

The Government of Bengal was also asked to admit in the meantime Petroleums certified in America not to be under 100° open or 73° Abel's test. But the Government of Bengal represented that in the opinion of the Petroleum Committee, oil flashing at even 100° open test was considered dangerous and that all the information at hand tended to shew that the tests accepted in England and America were inapplicable to India. The Lieutenant-Governor doubted whether American certificates from the New York Produce Exchange should be unreservedly accepted in India. The Government of India being also uncertain on these points wrote to the Secretary of State that steps were being taken to carry out the instructions contained in his telegram of the 22nd May but that they entertained serious doubts whether proposed alteration of test was safe. But the Secretary of State stuck to his former decisions in regard to the alteration of test and to the acceptance of American certificates from the New York Produce Exchange.

In the meantime, the Government of Bengal forwarded a telegram from Messrs Schroder Smidt & Co. of Calcutta,

requesting postponement of the repeal of the Petroleum Act pending proofs which they could submit that the test made on Abel's instruments in America exactly agree with that made in India of the same oil. This request was forwarded to the Secretary of State, who, on the ground of Professor Abel's authority that his test was uncertain in India, attached no weight to it. A letter from the same firm followed, in which they represented that any alteration in the Petroleum Act would flood the market with oil of inferior quality and cheap in price. A heavy loss would therefore be sustained by those who were importing superior oil at higher price in accordance with the existing Act. In forwarding this letter the Bengal Government suggested that the law should not be changed without consulting interested parties. The same view was expressed by the Bengal Chamber of Commerce. Pending receipt of professional opinion from the Governments of Bengal and Bombay and the opinion of the Bengal Chamber of Commerce, the passing of the Petroleum Bill was postponed.

CLERK'S GUIDE

PART III.

Clerk-ship & Accountant-ship

EXAMINATION PAPERS

AND RULES.

CLERK-SHIP

Examination Papers.

UPPER DIVISION—1896

LETTER-DRAFTING—500

1 Carry out the orders indicated in the notes below —

On the 27th August 1881, a Circular was addressed to Local Governments and administrations, in which the Government of India desired to be furnished with a report on the following points, *viz* —

(1) The practice which has hitherto prevailed in dealing with escheated estates which may have belonged to Hindus, Muhammadans, and others to whom the Indian Succession Act does not apply, together with particulars in regard to the treatment of the more important cases which may have occurred in the several Provinces ,

(2) The pecuniary value of such escheats during the last ten years , and

(3) Whether the existing practice is in accordance with Native custom and feeling

As regards the general question of the escheat to Government of property belonging to persons not subject to Indian Succession Act the replies appear to show that such escheats are seldom of any considerable value, while the purely financial issues involved are insignificant and need scarcely be taken into account. The point for consideration appears to be whether dictates of humanity or liberality require any change to be made in the existing practice. On this question it is submitted that, as regards cases of escheats due to illegitimacy, in which an estate escheats to Government by reason of an illegitimate person not being entitled under the Hindu or Muhammadan Law to inherit it would be only fair to apply the spirit of the rules which at present govern the disposal of the escheated property of illegitimate Europeans and Eurasians. There seems no sufficient reason why any distinction should be made in this matter between persons subject to the Indian Succession Act and persons not so subject.

Besides escheats due to illegitimacy in which the next-of-kin by reason of being illegitimate is not entitled under the Hindu or Muhammadan Law to inherit, there are other cases in which liberality

might perhaps very properly be exercised, *eg* cases of the kind noticed in the letter from the District Judge of Bankoorah in which the deceased leaves some relatives, more or less distant who, though not legally heirs, have in fact an equitable claim to some portion of the property. It is of course impossible to specify in all cases of the kind which might arise in practice but the point to be looked to should apparently be to make such arrangements that persons who were dependants upon the deceased should not be left in destitute circumstances owing to the enforcement by Government of its strict legal right. In such cases it would apparently be unnecessarily liberal to apply rules such as those which govern the disposal of the property of illegitimate Europeans and Eurasians, and it seems impossible to specify with any precision the allowances which should be given. These must depend upon the particular circumstances of the case, the principle to be observed being that persons who have been dependant for their livelihood upon the estate which has escheated to Government to the absence of legal heirs, should not be left in a state of destitution, but should be liberally treated, and that due regard should be had to the intentions of the deceased. The final disposal of such cases might be left to Local Governments in accordance with any general principles which may be laid down by the Government of India.

No change of the law appears necessary to give effect to the above proposals, which could be provided for by executive orders

F. C. D., 14-10-82.

Taking the general question first, I submit that there is really very little ground for moving in the matter at all. Escheats are, owing to the constitution of Native society, so rare, that the matter is of no practical moment, and when the State does step in, the evidence goes to show that it is held by Native opinion to be justified, and that it acts with due consideration of all possible claims. There would, however, be no objection to the issue of an order to Local Governments, requesting them, in disposing of escheats, to give liberal consideration to the claims of any persons who, but for illegitimacy, would have been entitled to succeed. Such case would be reported to the Government of India for orders, with suitable recommendation. (I would not apply the Succession Act, as that might be very unsuitable, but leave each case to be dealt with under the orders of the Government of India, just as the Secretary of State passes orders in European cases.)

A. M., 23-10-82.

HONOURABLE MEMBER

I agree—J. G., 24-10-42

HIS EXCELLENCY THE GOVERNOR-GENERAL

I agree that Local Governments should be addressed as proposed by Mr. Mackenzie, but after the words "entitled to succeed" I would

insert the following words—"or who for any reason have a moral, though not a legal claim to consideration "

R , 24-10-82

2 Put into official form so much of the following orders as you think necessary to convey clearly their substance and intention

(a) I don't think that we should continue this correspondence. The case has been badly handled throughout, and although the Deputy Magistrate, strictly speaking, deserves some severe punishment, I would let him off this once with a sharp reprimand for his irregular proceedings. For the rest the Government should be told that the Government of India does not intend to pursue the matter which should accordingly be allowed to drop

(b) Inform the Local Government courteously that their request is declined, and that the Government of India cannot interfere in the matter. Add that it is a pity that the question should ever have been raised at all, unless there are facts behind of which we are ignorant

(c) Decline to re-open the case, in accordance with the recommendation of the Chief Commissioner, but remark that in so doing, we do not wish to be thought to approve of everything that was done in the first instance. We must guard ourselves against being considered to fall in with much that is said (with little thought apparently in some respects) in the course of this lengthy correspondence

(d) Acknowledge receipt and say that we shall be quite ready to do our best to help the Local Government in starting this scheme which, if sufficient attention is paid to minor matters of detail, ought to be a great financial success, besides being worthy of support from other points of view (*e.g.*, administratively). The idea which underlie the scheme is by no means a novel one although it has never been quite fairly tried in practice. It should certainly be encouraged but should not be hurriedly worked out. Care and foresight are essential, otherwise its success may be jeopardized.

UPPER, 1883.

DOCKETING AND PRECIS-WRITING

Having read the accompanying Correspondence—

1 Make a short abstract or docket of the papers numbered 12, 13, 16, 26 and 27

2 Draw up a Memorandum, or Precis, &c, a brief and clear statement of what passed, not paper by paper, but in the form of a consecutive narrative

Correspondence regarding the detention of certain cargoes of Petroleum under the Petroleum Act.

(Act VIII of 1881)

No 1

Telegram, dated 11th May, 1882.

From—SECRETARY OF STATE FOR INDIA, LONDON

To—VICEROY

Detention of petroleum at Calcutta on *Ross Dhu* Blackwood represents that Board of Trade state that allowance for error on testing apparatus of one degree is made in England and that tests by separate inspectors vary to similar extent, also advised that oils which flash at 71 degrees in Calcutta are considered safe

No 2

Telegram, dated 15th May, 1882

From—HOME SECRETARY

To—BENGAL GOVERNMENT

Secretary of State telegraphs on 11th instant, Message begins

[See No 1]

Message ends Please take necessary action Report awaited

No 3

Telegram, dated 14th May, 1882.

From—Messrs HOBSON CONNOR & COMPANY,

CALCUTTA.

To—THE PRIVATE SECRETARY TO HIS EXCELLENCY

THE VICEROY

Three large ships detained with Cargoes petroleum under Act VIII One ship leaking seriously, immediate discharge imperative American official test over seventy-three Abel, oil not dangerous

Variation here simply climate effects Respectfully suggest taking opinion, Chemical Examiner whether these Cargoes more dangerous than if seventy-three here Importers suffering heavy loss from demurrage We are willing to land all under police supervision pending final settlement, this course adopted at Bombay Please request Bengal Government take prompt action and excuse this application Matter is most urgent

No 4

Telegram, dated 16th May, 1882.

From—HOME SECRETARY.

To—BENGAL GOVERNMENT.

My telegram 15th instant Following telegram received from Messrs. Hobson Connor, Calcutta, Message begins

(*See No. 3*)

Message ends. Please take early action.

No 5

Telegram, dated 16th May, 1882.

From—BENGAL GOVERNMENT.

To—HOME SECRETARY.

Three ships arrived with petroleum found to be dangerous Mean of six tests sixty-eight point five Two further cases tested in presence of consignee gave result 66 At instance of consignee, Lieutenant-Governor has given permission to land oil at a safe place near Meteabrooj selected by Commissioner of Police and Port Commissioner, in order that the cargoes may be satisfactorily tested on the distinct understanding that all oil found to be dangerous according to test prescribed by law will be reshipped and removed from the port forthwith It is reported that danger much less from the oil on shore than oil afloat, explosion during flood-tide would be most disastrous This shews urgent necessity for rules to enable Lieutenant-Governor to stop oil at a point down the river With reference to telegram from Secretary of State, Lieutenant-Governor desires to point out that the law fixes absolute limit of 73 degrees, and that tests have been applied with special apparatus obtained from England The Secretary of State's proposed limit of 71 degrees would not meet the present case Full report by letter will follow

No 6

Telegram, dated 16th May, 1882

From—SECRETARY OF STATE FOR INDIA, LONDON.

To—VICEROY

Mine, eleventh Further complaints of detention of petroleum on *Viscount* at Calcutta, by Wallace Brothers Cargo tested at New

York gave average of 76 and half degrees and samples sent London about 78 degrees, at Calcutta only 68 ; also by Blackwood ship *Tintern Abbey* New York test 73 to 76, and at Calcutta 68 and half by your analyst, 70 by independent analysis. These representations by firms of high character in trade of such importance seem to call for careful enquiry, and possibly temporary relaxation of standard. Many cargoes afloat on certificate of public analyst in New York. If refused admission, heavy losses will ensue.

. No 7 .

Telegram, dated 18th May, 1882

From—HOME SECRETARY

To—BENGAL GOVERNMENT

Many Cargoes petroleum afloat certified over 73 degrees by State Analysts, New York and elsewhere. Please have tests, under Indian Act carefully applied by Board of two Analysts including Government Chemical Examiner, and allow Cargoes to be landed in safe place, as already done in cases reported by you, to save demurrage subject to re-shipment. Petroleum Rules under consideration.

No 8

Telegram, dated 18th May, 1882

From—VICEROY

To—SECRETARY OF STATE FOR INDIA, LONDON

Test for dangerous petroleum under Indian Act 73 absolute. Not open to Government to relax it by order. But we have instructed Lieutenant-Governor of Bengal, to allow Cargoes, to be landed in safe place and to appoint Board of Analysts to apply test most carefully.

No 9

Telegram, dated 22nd May, 1882

From—SECRETARY OF STATE, LONDON

To—VICEROY

My sixteenth and yours eighteenth, petroleum. Very serious questions have arisen. Large trade endangered. Heavy losses impending. Have consulted Abel and Redwood, our best authorities. They agree that conditions of climate make test provided by Act so uncertain as to be inapplicable in India. Act is therefore unsuitable and must be amended as soon as possible. This should receive your earliest consideration. Meanwhile to meet cases of cargoes arrived and now afloat could not short Act be passed forthwith admitting such cargoes on test of Public Inspector, New York. Redwood states that petroleum so admitted would certainly not be less safe than that hitherto imported.

No 10

Telegram, dated 25th May, 1882

From—VICEROY.

To—SECRETARY OF STATE FOR INDIA, LONDON

Your telegram of 22nd May, 1882 Will introduce temporary Act admitting petroleum certified by Public Inspectors America, not to flash below 100 open test or 73 Abel's tests But please send full instructions regarding supposed inapplicability of Abel's test here and information as to suitable permanent test.

No 11

Telegram, dated 26th May, 1882

From—HOME SECRETARY

To—BENGAL GOVERNMENT.

Secretary of State declares Abel's test inapplicable here We are passing Act admitting temporarily petroleum certified in America to be not under 100 open test or 73 Abel's Please give effect to the forthwith Letter follows

No 12

No 712, dated Simla, the 26th May, 1882

From—A MACKENZIE, ESQ, SECY TO THE GOVERNMENT
OF INDIA

To—THE SECY TO THE GOVT OF BENGAL

In continuation of my telegram dated the 18th instant, regarding the testing of some consignments
Dated the 22nd May, 1882 of petroleum, recently imported into Calcutta, I am directed to say that a telegram has since been received from the Secy of State upon the same subject

2 It is therein stated that Messrs Abel and Redwood, the best authorities on the subject, report, on being consulted that Abel's test prescribed in the Schedule to the Petroleum Act VIII of 1881 is, owing to conditions of climate, so uncertain as to be inapplicable to India The Petroleum trade is a large and important one and heavy losses are involved in the strict application of the present test The telegram proceeds as follows .

"Act is therefore unsuitable and must be amended as soon as possible This should receive your earliest consideration Meanwhile to meet cases of cargoes arrived and now afloat, could not short Act be passed forthwith admitting such cargoes on test of Public Inspector, New York Redwood states that petroleum so admitted would certainly not be less safe than that hitherto imported.

3 The Government of India have accordingly decided to pass, as an ad interim measure, a temporary Act Admitting without further test in India imported petroleum certified by any public or State Inspector in America not to flash below 100 open test or 73 Abel's test, and the Secretary of State has been so informed. At the same time His Lordship has been asked to send full instructions regarding the supposed inapplicability of Abel's test in India and for information as to any suitable permanent test.

4 Pending the receipt of the above information I am directed to request that with the permission of His Honor the Lieutenant-Governor you will be good enough to obtain and submit, at the earliest possible date careful on the question of test applicable to this country from the most experienced analysts in Bengal.

No 713

Copy, with copy of the papers marginally noted, forwarded to the	Government of Bombay with
Telegram from Secretary of State,	a request that with the per-
dated the 11th May, 1882	mission of His Excellency the
Ditto to Govt of Bengal, dated 16th	Governor in Council similar
May, 1882	reports may be obtained from
Ditto from Govt of Bengal, dated	the experienced analysts in
19th May, 1882	the Bombay Presidency and
Ditto from Secretary of State, dated	submitted for the information
the 16th May, 1882	of the Government of India
Ditto to Government of Bengal,	
dated the 18th May, 1882	

No 13

Office Memorandum No 714, dated Simla, 26th May, 1882

The undersigned is directed to forward to the Legislative				Department
Telegram from Secy of State,	18th May, 1882			copies of
Ditto ditto	19th	ditto		telegrams
Ditto ditto	18th	ditto		from and to
Ditto ditto	22nd	ditto		the Secreta-
Ditto ditto	25th	ditto		ry of State,
				noted on the

margin and to request that, in accordance with His Lordship's suggestion immediate steps may be taken to prepare and introduce into the Legislative Council of the Governor-General a short Bill, admitting temporarily without further test in India, imported petroleum certified by any Public or State Inspector in America not to flash below 100 open test and 73 Abel's test.

A MACKENZIE,
Secy. to the Government of India

1883,

QUESTIONS ON PRECIS-WRITING.

XI

No 14.

Telegram, dated 26th May, 1882

From—SECRETARY OF STATE FOR INDIA

To—VICEROY.

Your telegram 25th May, I agree to your proposals regarding immediate temporary Act A despatch on the subject will follow on receipt of information needed

No 15

No 734, dated Simla, the 27th May, 1882.

ENDORSED BY THE HOME DEPARTMENT

Copy forwarded to the Legislative Department for information in continuation of the Office Memorandum from this Department, No 714, dated 26th instant

No 16

Telegram, dated 27th May, 1882

From—BENGAL GOVERNMENT

To—HOME SECRETARY

Commissioner of Police has been instructed to act upon the order conveyed in your Telegram As the Government of India contemplate legislating to admit petroleum certified in America to be not under 100 open test or 73 Abel's test, Lieutenant-Governor deems it his duty to invite attention to paragraphs seven to ten of the report of the Petroleum Committee, of which copy was submitted with this Government 901, dated 15th November 1879 The opinion of the Committee in regard to the danger of admitting into India oils flashing even at 100 open test is recorded in paragraph ten Lieutenant-Governor would also invite attention to paragraph four of this Government letter 601, dated 21st July, 1879, and paragraphs three and four of resolution of same date The oil now in port appears to be not less dangerous than that which so nearly caused so serious disaster in April, 1879 The whole papers of previous enquiry demand serious consideration They seem to the Lieutenant-Governor to show clearly that tests accepted in America or England are not applicable to India, and it seems further open to question whether American certificates should be unreservedly accepted in this country As to apparatus for testing, see paragraph sixteen of Committee Report

No 17

Telegram, dated 30th May, 1882

From—VICEROY

To—SECY OF STATE FOR INDIA, LONDON

Petroleum Temporary Act intended to carry out instruction, in your telegram 22nd, will be introduced without delay as stated in our

telegram of 25th. But I am bound to say that I have serious doubts whether proposed alteration of test is safe

No 18

Telegram, dated 30th May, 1882

From—MESSRS SCHRODER SMIDT & CO, CALCUTTA

To—HOME DEPARTMENT, SIMLA

Schroder Smidt respectfully request Government to delay repealing the Petroleum Act, 1881, pending proofs which they can submit that test made on Abel's instruments in America agree exactly with those made in India of same oil. If the dangerous oil now in port is passed the people interested in good oil will suffer loss estimated at several lakhs

No 19

Telegram, dated 30th May, 1882

From—VICEROY

To—SECY OF STATE FOR INDIA, LONDON

Following received to-day from Schroder Smidt & Company,
Message begins — (See No 18.)

Message ends

No 20

Telegram, dated 30th May, 1882

From—BENGAL GOVERNMENT

To—HOME SECRETARY

"American certificates to quality of petroleum purport to be given by the inspectors to the New York Produce Exchange Are they to be accepted as valid and conclusive"—Message ends As India is legislating on the matter, Lieutenant-Governor sends this for orders He has no cognizance of the test referred to bring an official test and is bound himself for the present by existing law

No 21

Telegram, dated 21st May, 1882

From—VICEROY

To—SECY OF STATE FOR INDIA, LONDON

Bengal telegraphs Message begins—

(See No. 20)

Message ends Please tell us precisely what certificates may safely be accepted here

No 22

Telegram, dated 31st May, 1885

From—HOME SECRETARY

To—LIEUTENANT-GOVERNOR, BENGAL

Petroleum Act Amendment Bill postponed Act on existing law meantime, allowing oil to be landed in safe place, but not to be delivered as ordinary petroleum yet

No 23

Telegram, dated 31st May, 1882

From—SECY OF STATE FOR INDIA, LONDON

TO—VICEROY

I have received your telegrams of 30th and 31st. Petroleum I have Professor Abel's authority that his test is uncertain in India—see reasons my telegram 22nd Think you may temporarily accept certificates of New York produce Exchange Inspectors universally recognized by New York trade. Assume you will not repeal Act 1881, but will enact that during your pleasure oil may be admitted on satisfactory New York certificates Schroder Smidt's statement about losses apparently mean loss or gain from prospective enhanced price

No 24

No 769, dated Simla, the 2nd June, 1882

ENDORSED BY THE HOME DEPARTMENT

Copy, with copy of telegram to the Secretary of State, dated the 1st instant, forwarded to the Legislative Department for information, in continuation of endorsement No 734, dated the 27th ultimo

No 25

Telegram, dated 7th June, 1882

From—HOME SECRETARY

To—CHAMBER OF COMMERCE, CALCUTTA

Petroleum Bill not passed to-day Any representation of your views submitted promptly will be fully considered

No 288, T—M., dated Darjeeling, the 3rd June, 1892

From—COLMAN MACAULAY, ESQ, SECRETARY TO THE
GOVT OF BENGAL, FINANCIAL DEPT

To—THE SECY TO THE GOVERNMENT OF INDIA

I am directed to acknowledge the receipt of your letter No. 712, dated the 29th ultimo, in which it is stated that the Government of

India have under consideration the early amendment of the Petroleum Act VIII of 1881, and reports are called for from this Government on the question of test applicable to this country

In reply, I am to say that the orders conveyed in your letter are being acted upon and that a report will be submitted as soon as possible. Meanwhile, I am directed to submit, for the consideration of the Government of India, the accompanying letter* from Messrs. Schroder Smidt & Company, Calcutta, on the subject, and to

say that it seems to the Lieutenant-Governor that, from the point of view which the firm takes of the case, the Government would not be justified in changing the law without sufficient notice being given to those who during the past years have been conducting their operations under the strict requirements of Act VIII of 1881. Four native firms concerned in the same trade have made similar representation.

Dated Calcutta, the 30th May, 1882

From—MESSRS SCHRODER SMIDT & COMPANY,
CALCUTTA

To—THE SECY TO THE GOVT OF BENGAL, GENERAL
AND REVENUE DEPARTMENTS

As the oldest and at the same time large importers of Kerosine oil in this city, we take the liberty of addressing you on a question which is of the highest importance to us as well as the trade in general

You will be aware that a large quantity of dangerous petroleum has been imported (some 100,000 cases) in the following vessels. *Viscount, Ross Dhu, Tintern Abbey, and Celtic Monarch*. Part of the oil has been discharged in spite of the provisions of the Petroleum Act, 1881, which say under paragraph 6—"All dangerous petroleum which is kept at any place after seven days from the date on which it is imported, shall be contained in vessels which shall bear an indelible mark or a label in conspicuous character stating the nature of the contents thereof." No such precautions with regard to the safe keeping of the oil have been taken. This circumstance as well as the fact that importers of the Cargo *ex Tintern Abbey* have given notice to the buyers that the oil had passed Government requirements and would be delivered under contract necessitates our making enquiries whether any dangerous petroleum can really be sold for burning purpose, although the Act distinctly says it cannot

We have always been of opinion that an Imperial Act like the Petroleum Act, 1881 could not be arbitrarily set aside, and acting in good faith that Government which passes the law would protect the interest of those who act up to it, and would guard all interested as well as the public in general against any infringements, we invariably imported oil of a superior quality and at a high price,

although we were fully aware from information received from our American Correspondents several months ago, that other Calcutta firms were about to import an inferior quality of oil at lower cost. This our information proved to be true and it now appears that by an appeal *ad misericordiam* the importers want to induce Government to repeal the existing law.

If this repeal should be granted the public would be put into a state of unsafety, which must be doubly felt after the heavy conflagrations which have been raging in Calcutta during the present year. Moreover, Government would severely and undeservedly punish those who have been doing their best to act in accordance with the Petroleum Bill. The loss which our firm would sustain in case the market is allowed to be flooded with inferior oil cannot be estimated below Rs 50,000. Our protesting against any measures which are in opposition to our interests might be considered selfish but where it is a question of serious and undeserved loss, it simply means acting in self-defence and we confidently trust that Government will protect us from such a heavy blow.

We shall feel greatly obliged if you would either tell us that no repeal and modification of the existing Act, which would involve losses, to our firm, are contemplated or in case steps to this effect have already been taken, if you would put this petition before Government with a view to avoid an unjust administration of law.

No. 27

Dated the 3rd June, 1882

From—H W I WOOD, SECRETARY TO THE BENGAL
CHAMBER OF COMMERCE, CALCUTTA,

TO—THE SECRETARY TO THE GOVERNMENT OF INDIA,
LEGISLATIVE DEPARTMENT

Under instructions from the Committee of the Chamber of Commerce I had the honor to address to you the following telegram, dated the 31st ultimo —

"Englishman Newspaper of to-day states a Bill is to be introduced and passed to-day amending Petroleum Act upon suggestion of Secretary of State. If such is the intention of Government, the Committee of the Chamber would respectfully urge that commercial community of Calcutta should first be allowed an expression of opinion before the Act is altered, because large interests are affected."

The immediate cause of sending that message was an article in the Englishman Newspaper of the same date, and which no doubt, has since come under your observation.

The Committee of the Chamber have delayed further correspondence upon the subject, in expectation of receiving from the

Government of India some authoritative communication of what alterations in the Act regulating the import of Petroleum were contemplated

The Committee would still have adhered to the original intention of awaiting such a communication from Government before taking any further steps in this matter, had it not been for certain communications addressed to them by members of the Chamber, with copies of correspondence, relative to the importation of a large quantity of oil which is now in course of landing, but regarding the quality of which divergent opinions are expressed—whether the same comes under the denomination of dangerous petroleum, or can be passed as the ordinary article of commerce, which under the Petroleum Act, can be dealt in without the more stringent condition attached to dealing in the first named quality

The Committee do not feel justified in expressing any opinion on the merits of the pending dispute. Their attention is confined solely to the fact that an amendment radically affecting the existing Act is to be passed by the Viceroy in Council, without the mercantile community, who are largely and primarily concerned having had an opportunity of considering the terms and effects of the intended amendment.

The Committee would point out that the trade in petroleum has largely developed under the existing law and large interests are now involved and that the trade has settled itself into certain custom and method so that any sudden change in the law under which the trade has been hitherto carried on may, and it is alleged will cause most serious inconvenience and loss to many of those concerned in it

The opinion of the mercantile community has previously been sought by Government and acted on in connection with the Petroleum Act, as may be proved by reference to the Proceedings of the Legislative Council of the 4th February, 1881

It would appear to the Committee that the necessity for due notice being given to the trade and to the public at large, which existed when the present Act was passed, is now greatly intensified owing to the fact, already noticed, that under the Act the trade has become large and important, and if due notice were thought necessary when the Act was passed, at least no less notice should be given in respect of any amendments

The article in the *Englishman* alluded to also states that the contemplated alteration or amendment of the Act is to be carried out immediately under special order from the Secretary of State communicated by telegram to His Excellency the Viceroy. Hitherto the Chamber of Commerce have had the assurance if not definitely expressed, at all events implied—that the Secretary of State would like to see the Commercial community consulted in any question affecting large Commercial interests, and it is upon these grounds,

that the Committee of the Chamber urge their respectful request to be made acquainted with the intentions of the Supreme Government in order to give warning to their fellow merchants of any material change in the Act or the working of it

No 28

Telegram, dated 8th June, 1882

From—HOME SECRETARY.

To—BENGAL GOVERNMENT

Petroleum Bill postponed pending receipt of professional reports from you and opinion of Chamber

LOWER DIVISION—1883

LETTER-DRAFTING—500

Put into official form so much of the following orders as you think necessary to convey clearly their substance and intention (leaving numbers and dates blank) —

(a)—This man is a perfect nuisance Send the petition to the Punjab Government, and tell the petitioner in reply through that Government that his request is inadmissible and cannot be complied with

(b)—Acknowledge receipt of his letter, and tell the Manager of the newspaper that his bill will be paid on presentation to the Local Accountant-General Add that, although we do not wish to enter into any dispute on the point, some of the items charged for in the bill appear to be rather heavily priced

(c)—Tell the applicant that this Department will take ten copies of his work for our own use, but that it rests with Local Governments to take copies, if they want to do so for their own officers The Government of India can hardly make arrangements to meet the needs of all the Local Governments and Administrations, and if the applicant wants their patronage, he should apply to them direct.

(d)—Reply to the petitioner that the Government of India cannot listen to any representation which is not submitted through the Local Government and add that we cannot interfere unless he shows that there are very good reasons for interference At present the reasons put forward seem singularly weak A far stronger case would have to be made out before we could consent to intervene in the matter especially as it has been before the civil tribunals

(e) — Ask the North-Western Provinces and Oudh Government to inform the petitioner that his prayer for pardon has been laid before

the Governor-General in Council, but that we see no reason to doubt the propriety of the sentence. Add that it was open to the Local Government to have commuted the sentence if it chose to do so.

(f)—Return the memorial to Mr A., and tell him that we absolutely decline to pay any attention to a memorial couched in such terms (Some of the passages are very impertinent). Tell him also that if he wants the matter to be considered by the Government of India he had better alter the tone of his letter and submit it in the regular way through his Local Government, *i.e.*, the Government of the Punjab.

DOCKETING—500 MARKS

(Time allowed—3 hours)

Enter in the accompanying forms the necessary particulars regarding the annexed papers. The abstract of contents must be carefully and legibly written and must not exceed for each paper the space allotted for it.

(a) Dated Benares, the 14th July, 1879

TO THE RIGHT HON'BLE

THE GOVERNOR-GENERAL OF INDIA

The humble memorial of Doorga Persad,
Resident of the City of Benares

RESPECTFULLY SHEWETH—That your Lordship's humble Memorialist addressed a petition to Your Excellency under date the 3rd March, 1878, praying for the unconditional pardon of his father, Gunesh Pooree, a convict in the Straits Settlements

2 That the petition in question was disallowed under orders (No 985) issued from the Home Department on the 30th of July, 1878

3. That your humble Memorialist is again venturing to address Your Lordship on the same subject does so in the earnest expectation that on the present occasion his prayer will not be refused.

4 That in placing this solicitation before Your Lordship, your humble Memorialist would respectfully submit that his father, Gunesh Pooree, is almost a *Septuagenarian* now, and considerably debilitated not only by age but also by *asthma*, a malady which is as persistent in its adherence to the system as it is distressing in its nature.

5 That the assertion of Your Lordship's Memorialist in respect of his father's age will be borne out by the latter's personal appearance, as depicted in the accompanying photograph, which your Memorialist humbly submits for Your Lordship's inspection.

6 That the age and infirmities of your Memorialist's father offer but little prospect of his continuing for very long in this world . and as the best portion of his life has been spent in exile, it will be an act of graceful consideration to permit him to pass the few remaining years of his existence in the bosom of his family and under the skies of his native land

7. That your Memorialist's aged mother, whose earthly happiness was completely shattered by the calamity that befell her husband, my father, was, for a short time cheered by the prospect of being, by the clemency of the Government, remitted in the sunset of her life to the unfortunate partner of her youth, but all her hopes were dashed to the ground when she became acquainted with the verdict contained in the Government order above quoted

8 That your Memorialist does now, as a filial duty which he owes to both his parents, fervently implore Your Lordship to have pity on their respective conditions, and to grant an unconditional pardon to his father, who, your Memorialist earnestly assures Your Lordship, will not only be sincerely grateful for the consideration but at the same time so regulate his conduct as to be beyond the reach of censure

9 That if the boon sought is graciously granted, Your Lordship's humble Memorialist shall as in duty bound ever pray

DURGA PERSHAD

(b) Dated Calcutta, the 13th December, 1897

TO HIS EXCELLENCY LORD LYTTON, THE MOST NOBLE THE VICEROY AND GOVERNOR-GENERAL OF INDIA, &c , &c , &c

The-humble petition of KRISHNA PATEL, of Hurdolee, Zillah Bhandara, Central Provinces

MOST RESPECTFULLY SHEWETH—That Your Excellency's humble petitioner has undertaken a long and tedious journey of over 1,400 miles in order to lay before Your Excellency the papers attached setting forth his legal claims to the proprietary right to a village named Bachora in the zillah above named , but from the enjoyment of this right your humble petitioner has been deprived owing to some miscarriage of justice

Your humble petitioner will not take up Your Excellency's time by entering into the details of his case, but earnestly trusts that Your Lordship will be pleased to have its merits carefully examined, so that your petitioner may have his lawful rights restored by a reversion of the Central Provinces Court's order

Your petitioner, relying on the wisdom and clemency of Her Imperial Majesty's Representative in India, humbly beseeches early consideration of this appeal, and hopefully trusts that his arduous

journey in search of justice at Your Excellency's hands may not have been undertaken in vain.

Your humble petitioner is undergoing great hardships in this city, and he humbly prays that Your Excellency may be pleased to command an early investigation of the facts advanced in support of his claim.

For which act of mercy and justice your petitioner, as in duty bound, will ever pray

KRISHNA PATEL,
Care of Casiram,
Sadar Bazaar, Sitabuldi, Nagpur.

(c) Dated Konnagore, the 25th December, 1900.

TO HIS EXCELLENCY THE MARQUIS OF RIPON, K G, P C,
G M S I, VICEROY AND GOVERNOR-GENERAL OF INDIA

The humble petition of Tarak Nath
Mitter, inhabitant of Konnagore, *via*
Konnagore, Post Office Konnagore,
Zilla Hugly in Bengal, India

RESPECTFULLY SHEWETH—That your petitioner had been a pleader of Munsiff's Court, and used to earn Rs 50 or 60 a month whereby he gave a scanty subsistence to a family of ten or twelve persons, when unfortunately, on the application of one Gopal Chunder Sircar, with whom your petitioner had enmity, the Munsiff instituted proceedings against him under Section 16, Act XX of 1865 That upon the report made by the Munsiff communicating the result of the said enquiry that no such misconduct was proved against your petitioner as to warrant a recommendation for removing him from the bar, and the case was remanded on the 26th November, 1874, with instructions that if there was any fresh charge of misconduct to inquire into the same

That in the meantime anonymous petition was sent in by post to the High Court of Calcutta before the Chief Justice casting certain imputations on the Munsiff of Serampore, and it was forwarded by the said Honourable Court to the District Judge of Hugly for enquiry

That upon the information furnished by some men of Babu Raj Kissen Mookerjee, a Zemindar of Utterparah, whose names are annexed in the Schedule, the Judge caused proceedings to be instituted against your petitioner, and upon the evidence of some of the persons who signed the application, and who are the servants and dependants of Babu Raj Kissen Mookerjee, as also bearing deadly hatred against your petitioner, and whose names are mentioned in the Schedule, unjustly held that the petition against the Munsiff was got up by your petitioner, and recommended his dismissal on that ground to the Honourable High Court of Calcutta on the 1st May, 1875.

That on the 21st May, 1875, the Honourable High Court at Calcutta disbarred your petitioner upon unjust report being made by the District Judge of Hughly relying on the statement of his enemies unsupported by any evidence

That the said Honourable High Court did not grant any indulgence of hearing the objection of your petitioner notwithstanding he has made two applications

That for setting aside that order, or an order for its reconsideration your petitioner made an application on the 30th October, 1878, to the Most Honourable the Privy Council Their Lordships have kindly filed it, and it has been ordered on 30th December, 1878, that no action shall be taken until your petitioner engages a Solicitor and Counsel in London on his behalf That your petitioner with his family lives upon the charity of the generous public, hence he has not means enough to engage a Solicitor or an Attorney to conduct his case before the Privy Council. He craves your justice only in the hope of you being merciful

That it is great misfortune that can befall your petitioner in the unjust disbarment which has been decreed against him without taking into consideration his innocency Besides he holds certificates of good conduct from the presiding officers of the Court, copies of which have been filed with the Schedule, and no one has ever been known to bring any suit against him concerning that on the ground of which he has been disbarred, neither there is any evidence against him to that effect on which any reliance can be placed

But to his great misfortune he has been disbarred with all his innocency, in consequence of which, and as he has not means enough, he is in great distress of supporting himself and his large family Herewith he lays before you the copies of certificates given to him by the officers of the Court, and one that has been given to him in confirmation of the truth of the statement of his poor circumstances by the gentlemen of his native village

The great splendour of Your Worship's fame throughout India in being righteous, and the compassion Your Worship takes alike upon poor men, whether they be foreigners or natives, had induced him to acquaint you with his poor circumstances in the hope of redemption Therefore he begs most humbly to Your Lordship that Your Worship shall be pleased to Pardon him from the order that was passed against him on the 21st of May, 1875 by the Honourable High Court of Calcutta, and thereby to save your petitioner with a large family depending on him from starvation.

Bycunt Nath Bhattacharya and others, mentioned in the Schedule, admitted their signatures on the petition submitted to His Lordship the Chief Justice, and deposed that your petitioner got it signed by them, but owing to the misfortune of your petitioner, the Judge above-mentioned did not take it into consideration

Neither the Munsiff on whom the imputation was cast by the petition in question, nor the Government, nor any of the persons who deposed that your petitioner had got their signature under false pretence prosecuted your petitioner Section 16, Act XX of 1865, distinctly provides that proceedings shall be instituted against a pleader upon the complaint of any person But no one complained against your petitioner.

The deponents, Bycunt Nath Bhattacharya and others, are creature of Babu Raj Kissen Mookerjee, Zemindar of Utterparah, and it will appear from the petition sent to his Lordship the Chief Justice that the case mentioned therein, in which the conduct of the Munsiff was found faulty, was the case in which Babu Raj Kissen Mookerjee was interested Under such circumstances, it was a great misfortune to your petitioner that he should have been supposed to have got up the petition The said Bycunt Nath Bhattacharya and others are professional witnesses in the service of Babu Raj Kissen Mookerjee, and your petitioner had from time to time to comment sharply on their evidence as witnesses in several cases It was not, therefore, at all surprising that they should have come forward to depose against your petitioner and to injure him The learned Judge was entirely wrong in finding your petitioner guilty simply upon the confidence of those witnesses unsupported by any other proof

But, unfortunately, the Court did not decide those objections, nor did it direct any enquiry to be made regarding their character Far from this, they were taken to be gentlemen on the mere test of their family title, and I was improperly removed from practising as a pleader

That on the 4th March, 1875, it was ordered that the first summons should be served on your petitioner, but before that date, in his absence and without taking requisite oath, Ashutosh Bose, his professed enemy, being questioned through a school-master, deposed against him on the 13th March, 1875 Your petitioner forwarded an application to the effect that the deposition of Ashutosh Bose cannot legally have any effect against him as he was not present there, and oath not taken when the deposition was made. It was an error, therefore, to have written his deposition in the report stating therein that no objection was raised by your petitioner.

SCHEDULE

Bycunt Nath Bhattacharya	}	These men signed the petition
Kally Dass Aditya		
Deno Nath Chowdhury	}	Wrote the address of the petition
Haran Chunder Singha		
Issen Chunder Ghose		
Manic Chunder Chatterjee		

All these are inhabitants of Konnagore
And your petitioner as in duty bound shall ever pray

TARAK NATH MITTER.

(d) No 753—40 P A , dated Rangoon, the 28th
August, 1882

From—G D BURGERS, ESQ.,

SECY. TO THE CHIEF COMR OF BRITISH BURMA

To—THE SECRETARY TO THE GOVERNMENT OF INDIA

I am directed to submit the following question for the favourable consideration and orders of the Government of India Under Finance and Commerce Department, Resolution No. 1622, dated the 10th June, 1882, an officer transferred from the service of Government to service which is paid for from a Local Fund under such circumstances, that it does not qualify for pension and leave under the rules in the Civil Pension and Leave Codes, is required to pay a contribution of 14½ per cent of his gross salary in order to continue entitled to pensionary rights In the Chief Commissioner's Resolution No 4A, dated the 28th April, 1882, on

No. 124 (see Public Preceedings, the extension of Self-Government in Municipal and other towns (a copy* of which is submitted for ready reference) the Local Government promised (paragraph 13) to solicit the permission of the Government of India to the retention of school-masters and others transferred to Municipal service on the general pension list This promise the Chief Commissioner would now wish to redeem I am therefore directed to solicit that if subscriptions for pension are required from the transferred officers in such cases, the Provincial Government may be permitted to pay them

2 I am to explain that the position, prospects, and efficiency of school-masters may be effected if they are suddenly removed from the pension list, or if they are suddenly called upon to pay 14½ per cent, of their salaries as a contribution for pension The Local Government cannot ask Municipalities to pay the subscription over and above the salaries, for it has made over with all schools a corresponding credit to Municipal towns In the credit so made over, these pension subscriptions were not included Therefore, if Municipalities have to pay the subscription, the Local Government would be, in some degree, bound proportionately to increase their educational allotments

3 As a considerable number of school-masters and others who have served Government for shorter or longer periods will, under the orders contained in the Chief Commissioner's Resolution be transferred to Municipal service I am to solicit that the Government of India may be pleased to accord its sanction to the names of

these persons being allowed to remain on the list of officers who are earning pensions from the Provincial Government For the future, school-masters and others appointed by Municipalities will of course come under the same rules as to pension or gratuity that govern the cases of Municipal servants.

(c) Extract from the Proceedings of the Government of India, in the Department of Finance and Commerce,—

No 4493, dated Simla, the 25th October, 1882.

READ the undermentioned correspondence .—

Memorandum from DIRECTOR-GENERAL OF POST OFFICES, No 51, dated 2nd June, 1882

Letter from the MILITARY DEPARTMENT, to the DIRECTOR OF THE INDIAN MARINE, No 798, dated the 14th July, 1882

Letter from the DIRECTOR of the INDIAN MARINE, to the MILITARY DEPARTMENT, No 4285, dated 19th September, 1882

Letter to DIRECTOR GENERAL OF POST OFFICES, No. 4268, dated 11th October, 1882.

RESOLUTION—Under the existing contract with Government for the maintenance of steam communication in Indian waters, the British Indian Steam Navigation Company enjoys an almost exclusive monopoly of the conveyance of mails and Government stores and passengers from one Indian Port to another, and a large subsidy is annually paid to the Company for the service One of the objects of the present contract was the encouragement of interportal trade Desirable as this encouragement may have been in the earlier stages of the trade of the country, the time has now arrived when the profitable existence of steam communication between most Indian ports is possible without Government support, and existing arrangements are not only a source of expense to Government, but may tend to retard the development of other steamship companies The Governor-General in Council has therefore resolved to terminate the existing contract on 30th April, 1884, and to make any new arrangement that may thereafter be found necessary the subject of open competition The Director-General of the Post Offices has accordingly been instructed to communicate this decision of Government to the Managing Agents of the British India Steam Navigation Company

2 The existing lines of steam communication, which are described in the list appended to this Resolution, are maintained either for postal or for military and Political reasons, or on general grounds.

3 The Governor-General in Council is of opinion that for postal and political purposes there may be certain lines for the regular maintenance of which it would be expedient to enter into contracts

and even to pay moderate subsidies, but that it will not be necessary to enter into any contract for the maintenance of any lines of steam communication on merely general grounds, or to pay any subsidy for the conveyance of troops, Government Stores and passengers to and from any Indian Port. For such services it will be advantageous to have recourse to the local freight market as occasion arises. His Excellency in Council is further of opinion that a separate contract should be entered into in respect of each line maintained for postal or political purposes and that the payment of subsidy should be confined to as few lines as possible. By such arrangements His Excellency in Council hopes that in future the total amount of annual subsidy will be considerably less than it has been in the past, while the charges for freight and for Government passengers will be reduced to a minimum.

4 Before arrangements are made for inviting tenders for any future contract, the Government of India, however, considers it desirable to settle what lines of steam communication should be maintained, and if necessary subsidised for postal or political reasons. In this view His Excellency in Council requests to be favoured with the advice of the Local Governments and Officers concerned with as little delay as possible, in order to enable the Government of India to complete all preliminary arrangements before the end of December next.

ORDERED, that a copy of the foregoing Resolution be forwarded to the Government of Bengal, Bombay and Madras, to the Chief Commissioner of British Burmah and to the Director-General of the Post Office of India, for the purpose indicated in paragraph 4.

Ordered also, that the Resolution be communicated for further consideration to the—

*The original papers received from the Military Department are herewith returned, copies having been kept for record	Military Department * Foreign Department Home Department Revenue and Agricultural Department.
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Public Works Department
(True Extract)
D. M. BARBOUR,

SECRETARY TO THE GOVERNMENT OF INDIA.
DEPARTMENT OF FINANCE AND COMMERCE

No 332, dated Simla, the 31st October, 1882

From—THE GOVERNMENT OF INDIA

To—HER MAJESTY'S SECRETARY OF STATE FOR INDIA

We have the honour to transmit, for Your Lordship's consideration, a copy of the correspondence cited in the annexed list on the

subject of the grant of fees to the President, Members, Secretary, and Assessors of the Civil and Military Examination Committee at Bombay

2 The fee paid for each sitting of the Committee to the President, Members and Secretary is Rs 15 each *per diem*, while that paid to the Assessors is Rs 10 each *per diem*. It will be observed from the report submitted by the Bombay Government, with their letter of the 15th August last, that in the year 1881, one hundred and sixty-one officers were examined at a total cost of Rs 8,610, representing an average expenditure of rather more than Rs 53 per head. As this expenditure appeared to us to be excessive, we have requested the Bombay Government to consider whether it is not susceptible of reduction, and we have indicated the direction in which some economy might be effected. At the same time we have informed the Government of Bombay that we can only approve of the payment of these fees on the understanding that the Committee is a genuine working body, every member of which is fully qualified as an examiner, and from this point of view we have suggested that the members should in future be chosen solely on account of their linguistic attainments, and should ordinarily not be Government servants. In the meantime, as the daily fee of Rs 15 to each member of the Committee for each sitting of the Examination Committee makes a considerable addition to the annual emoluments of such of them as may be in the Government service we would ask Your Lordship, pending the carrying out of the reforms suggested, to sanction the present arrangement which has been in existence for several years past

3. We would add that, pending the issue of final orders on the whole question, we have authorised the continuance of the payment to Government servants who may be appointed Assessors, of the fee of Rs 10 each *per diem*, when required to attend the meeting of the Committee, but we have suggested that the Assessors should, as a rule, be chosen from outside the public service

(g) Extract from the proceedings of the GOVERNMENT OF INDIA, in the HOME DEPARTMENT (Public)—Nos 491791 to 1807, dated Simla, the 8th November, 1882

READ—

Circular letter to all LOCAL GOVERNMENTS and ADMINISTRATIONS, from the GOVERNMENT OF INDIA in the LEGISLATIVE DEPARTMENT, No. 1030 to 1040, dated the 8th September, 1882.

RESOLUTION—In the circular letter above read, Local Governments and Administrations were addressed on the subject of the possibility of giving greater publicity to means which may from time to time be under the consideration of the Legislature before they are passed into law, and certain suggestions were made with a view to effect this object. In addition, however, to legislative measures, properly so called, there is another importance class of legislation

which frequently affects the interests of the public to a greater or less extent, *viz*, that which takes the form of Rules, Regulations or Notifications having the force of law, and issued by the executive authorities by virtue of powers conferred upon them under the provisions of some Act of the Legislature. In regard to these it appears to the Governor-General in Council doubtful whether sufficient efforts are in all cases made at present to elicit an expression of public opinion before they are brought into force, and some measure seems to be required whereby greater publicity may be given to the drafts of such rules

2 In order to attain this end, His Excellency in Council considers that the ordinary procedure to be followed should be that any rules, regulations or notifications which affect the outside public should, before being issued by Local Governments or Administrations or in cases in which the previous approval or sanction of the Governor-General in Council is necessary before submission to the Government of India, be published with a view to ascertain whether any valid objections can be taken thereto. Such publication might be effected in the local Official Gazettes and in one or two local newspapers (if any exist), English or Vernacular, which circulate among the classes of persons whom the proposed rules are likely to effect. A similar course might, in the opinion of the Government of India, be adopted with advantage in the case of many rules or notifications affecting the outside public which it is proposed to issue not under any Act or Resolution, but as executive orders. The practice which prevails in England under the Public Health Act, 1875 (38 and 39 Vic., Cap 55) is described in Section 184 of that Act, a copy of which is appended to this Resolution. There may be some classes of rules which it is inexpedient or impracticable to publish before issue, but these will probably be found not to be numerous.

3 When any rules, regulations, or notifications of the classes referred to in this Resolution are submitted for the sanction of the Governor-General-in-Council, it should invariably be stated whether they have been published in accordance with the instructions now issued. If they have been so published, the result of such publication should be described, and if they have not been published, the reasons for non-publication should be fully explained

ORDER—Ordered that the foregoing Resolution be forwarded to

Madras
Bombay
Bengal
N-W P & Oudh.
Punjab

Central Provinces
British Burma
Coorg
Assam
Hyderabad.

the Local Governments and Administrations noted on the margin, and to all Departments of the Government of India for information and guidance

(True Extract)
A. MACKENZIE,

Secy. to the Government of India.

Section 184 of 38 and 39, Vic, Cap 55

184—Bye-laws made by a local authority under this Act shall not take effect unless and until they have been submitted to and confirmed by the Local Government Board, which Board is hereby empowered to allow or disallow the same as it may think proper, nor shall any such bye-laws be confirmed

Unless notice of intention to apply for confirmation of the same has been given in one or more of the local newspapers circulated within the district to which such bye-laws relate, one month at least before the making of such application, and,

Unless for one month at least before any such application a copy of the proposed bye-laws has been kept at the office of the local authority, and has been open during office hours thereat to the inspection of the rate-payers of the district to which such bye-laws relate, without fee or reward.

The clerk of the local authority shall, on the application of any such rate-payer, furnish him with a copy of such proposed bye-laws or any part thereof on payment of six pence for every hundred words contained in such copy

A bye-law required to be confirmed by the Local Government Board shall not require confirmation, allowance or approval by any other authority

UPPER DIVISION—1884

LETTER-DRAFTING—250 MARKS

Put into official form so much of the following orders as you think necessary to convey clearly their substance and intention (leaving numbers and dates blanks).—

(a) In continuation of our last letter on the subject, send the Secretary of State's despatch of November, 1881, to the Bombay Government, and ask for the opinion of that Government on the enquiry contained in it as to the feasibility of insisting on Native pilgrim Ships proceeding to the Arabian Coast carrying an efficient medical officer. This officer, it is suggested, should be a Muhammadan holding a diploma from the Medical College. Are doctors with these qualifications available in Bombay?

(b) Reply to the letter from Bombay, requesting permission for Professor Smith to attend the Oriental Congress at Vienna on three months' full pay and allowance, that as no communication from Congress or India Office has been received regarding the Professor, no special concessions of pay and allowance can be sanctioned

(c) In modification of the above (b) say that, in the circumstances explained, the case has been reconsidered and Professor Smith may have the leave on two-thirds pay, defraying his own expenses

(d) Inform the Chief Commissioner that in the opinion of the Advocate-General the case was one of so much doubt that it would have been well, had it been referred to High Court at Calcutta, that it seems needless now to discuss the merits of the Judicial Commissioner's judgment (though the Advocate-General is inclined to think the conviction might have been sustained), and if he will refer the facts officially and show why legislation is necessary in consequence of the judgment, the Government of India will consider the point.

(e) Acknowledge the memorial of the Methodist Church Conference, advocating amendments in the existing Indian Marriage and Divorce Laws, affecting Hindu Christian converts and say the Government see no sufficient ground for modifying the law and must decline to reopen the question. Ask the memorialists however for further information as to paragraphs 4 and 6 of memorial. With reference to allegations in paragraph 4 that certain ministers solemnize marriages of children of tender age, specific instances should be given, the same way with reference to paragraph 6 all cases of irregularities which have come to their knowledge and which the existing Marriage Act does not adequately prevent by the penalties provided, should be stated.

LOWER DIVISION—1886

LETTER-DRAFTING

Put into the form of an official draft or endorsement so much of the following orders as you think necessary to convey their substance and intention (leaving numbers and dates blank) —

1 The petitioner *will* not understand that the orders of 25th July last are final. Tell him so once more and say that we can do nothing for him.

2 This letter from the Madras Government may be allowed to lie over for the present, but we may acknowledge receipt and say that it will be considered by the Government in due course, though immediate orders can't be passed.

3 The Local Government asks for general permission to prescribe fees at such rates as may be thought suitable from time to time. Reply courteously that such general permission is opposed to the terms of the law and therefore can't be given.

4 No grounds are shown for interference. Return petition to writer with a remark to that effect, and tell him at the same time, that if he wishes to make any representation to the Government of India, he must submit it through the Local Government. Also return the one rupee telegraph stamp which he sent for a reply. (As the petitioner is a man of some position, orders had better be communicated to him by letter instead of by office memorandum or endorsement)

5. Ask the Financial Department officially whether an exception might not be made in this case (I think that the circumstances described are sufficient to justify us in strongly recommending that the matter should be treated as *being outside the general rules*. At the same time no case has been made out for retrospective effect, that part of the proposal must accordingly be abandoned, and need not be mentioned in writing to Financial Department) Ask for an early reply, as the matter presses

6. Sanction the extra establishment recommended, *but tell the Local Government that the sanction of the Government of India in such cases should not be anticipated, except for very sufficient reasons

*2 Chappassis on Rs 8 per mensem	
1 Jemadar on Rs 12	„

7 Acknowledge receipt of the report, which has been well drawn up and carefully reviewed The review leaves little to be said by the Government of India But we might usefully suggest to the Local Government that the statistical statements appended to the report might with advantage be curtailed and re-arranged At present they are in some respects misleading, and it doesn't do to publish figures the real meaning of which is so doubtful Remark in passing that future reports should be more punctual In the present case there was a delay of something like six months This is inconvenient

8 It is difficult to see how the recommendation made in this case can be supported Tell the Chief Commissioner politely that while there is every willingness to support him within reasonable limits, we really can't do what he asks in the present instance. The line must be drawn somewhere We have already gone out of our way to make concessions

LOWER DIVISION—1887

LETTER-DRAFTING

Put into the form of an official draft so much of the following orders as you think necessary to convey their substance and intention (leaving numbers and dates blank) —

1. The tabular statement has not been verified by the Accountant-General of the province Return it to the Chief Commissioner for resubmission after this has been done.

2. Reply now to proprietors of the Press saying that there is no objection to its translating the work Make it clear, however, that Government won't accept any responsibility in the matter

3 Tell the petitioner that her son can't be released at present. He has only served 15 years, and convicts under life sentences are not released at Port Blair till they have served 20 years

4 Tell him we can't say whether there will be such an examination next January. It depends on the number of vacancies there will probably be in the Upper Division in 1887 and we shall give all the information on the subject in the notification that we shall issue shortly. There are no sets of questions available. If he wants to find out the nature of the examination, he can do so from Home Department Resolution No 26-953-63, dated 19th July, 1883, which was published in the *Gazette*.

5 Reply courteously to his application, saying that the object of the gratis distribution of the *Gazetteer* to the press was to promote its sale. Administration reports, &c are circulated with a different object, *viz*, to give information. Government thinks enough has already been done to ensure the sale of the *Gazetteer*, and can't distribute any more copies of the work to the press without payment.

6 Applicant was transferred to a lower post on reduced pay because he neglected his work. He has no possible claim to draw in his present post the higher rate of pay that he formerly received. Ask the Chief Commissioner to tell the applicant that his request can't be granted.

7 Explain to the Local Government that it is not usual for a nomination to be made to fill a particular vacancy caused by the resignation of a member of the statutory civil service. The number of such nominations is settled every year for each province. As, however, Bengal is hard up for the officers, it can send up a nomination at once before the allotment for the year is settled.

8 Let the applicant know that the Local Government has been requested to send him a copy of the license that we sent to him through it in December last. He seems to refer to this license. If he means some other one, he should give some particulars about it. We can, if we get them, obtain a copy of it and send it to him.

9 Acknowledge receipt of the memorial, and say it will be forwarded to the Secretary of State. The memorialists want to get an extension of the exceptional privileges that they enjoy, and should be told that no hopes of an alteration of the law with this object can be held out.

10. The man was frequently mentioned for his good service before he left the service of Government. He is now 65, and might not live long enough to get much benefit out of his pension. For this reason I prefer the idea of a grant of a lump sum equal to 6 months of his present pension, to the Chief Commissioner's suggestion that his pension should be increased by Rs 20 a month. The grant of Rs 600 may be sanctioned.

UPPER DIVISION—1888

LETTER-DRAFTING.

1. Draft letters embodying the following orders .—

L

From the Superintendent of Port Blair and the Nicobars

No. 1211, dated the 31st December, 1884,

The Superintendent reports, for information, the murder by constable Ram Singh of Inspector Momarty and Chief Constable Assa Singh of the Port Blair Police Force on the morning of the 6th December. A memorandum is submitted giving full details of the tragedy.

Colonel Cadell says that the murderer was shot, while in the memorandum it is stated that, according to the *post mortem* reports, there is no doubt that the murderer shot himself, but it is added that there was also a mortal wound on his head which was probably caused about the same time.

One point, however, appears to call for further notice.

It is stated in the memorandum that—

Constables under suspension have been kept in the room*

A small room adjacent to the quarter guard referred to under supervision of the quarter guard sentry ever since a constable under suspension four years ago committed suicide in the lines. The room, however, has never

been locked or the men there treated as prisoners, it being illegal to so confine men under suspension. Hence it was no difficult matter for a man to get out of the room in a dark night.

The quarter guard sentry must have been very lax in his supervision to have allowed the constable to get out of the room, and some notice should have been taken of his conduct.

For orders

. . . 8-1-85

No orders appear to be required except with reference to the point above noticed, to say that it is presumed that such precautions as may be possible will be taken to prevent a repetition of such crimes by constables under suspension. Men in that position, although they should not be treated as prisoners, must be carefully watched, if such crimes are to be prevented.

. . . 8-1-85

I would say that this case is one in which it would have been desirable to have had a formal inquiry by the Magistrate under Section 176 of the Criminal Procedure Code. It is not stated whether any such inquiry took place, but as there is no room for doubt about the main facts, the memorandum now submitted may be accepted as sufficient regarding them.

The mode, however, in which Ram Singh contrived to elude the quarter guard sentry to get into No I Barrack and obtain possession of a carbine and cartridges there requires fuller explanation. In the absence of any such explanation, the sentry would seem to have been guilty of a serious neglect of duty in letting him pass out unobserved and as regards Ram Singh's possessing himself of the carbine and ammunition, it seems strange that they would be so placed that they could be get hold of in this way I suppose in writing some expression of regret for the loss of the services of the two officers killed would be proper

10-1-85.

12-1-85

II

From the Government of the Punjab, No 1821,
dated the 21st July, 1885

The Punjab Government, in accordance with Rule XIV of the Rules for the submission, receipt, and transmission of memorials published with Home Department Notification, No 707, dated the 29th March, 1878, reports for information, that a memorial addressed to His Excellency the Viceroy by one Shahbaz Khan, an ex-constable of Police in the Punjab, has not been forwarded, because the Lieutenant-Governor saw no reason for interfering on the memorialist's behalf, as Section 7 of Act V of 1861 vests the power of dismissal in the Inspector-General of Police

In the first place, Rule XIV of the Memorial Rules does not refer to memorials addressed to the Government of India, but to memorials addressed to the Secretary of State, and this may be pointed out to the Punjab Government

As regards the reason urged by the Punjab Government for not forwarding the memorial, *viz*, that Section 7 of Act V of 1861 vests the power of dismissal in the Inspector-General of Police, it will be seen that there is no provision in the law prohibiting the submission of appeals against orders of dismissal. In fact Rule 36 of the Punjab Police Manual distinctly provides for the submission of appeals in cases of dismissal to the Deputy Inspector-General and Inspector-General of Police, as the case may be

Page 408

Memorials to the Government of India from dismissed police officers are forwarded by other Local Governments, and the Punjab Government may be informed that the principle hitherto recognized is that *all* memorials addressed to the Government of India should be invariably transmitted by the Local Government, and that His Excellency in Council sees no reason to make an exception in the case of dismissed Police Officers, and that accordingly the memorial

submitted by ex-constable Shahbaz Khan should be forwarded for the orders of the Government of India

31-7-85

The Punjab Government is evidently under a misapprehension. We may point out that Rule XIV of the Memorial Rules applies not to memorials addressed to His Excellency the Viceroy or to the Government of India, but to memorials addressed to Her Majesty or to the Secretary of State. We may further point out that even if Rule XIV did apply to this class of memorials, the circumstances of this particular case would not bring it within any of the Clauses of Rule XII.

We may explain that the provision of Section 7 of Act V of 1861 should not be construed as withdrawing the right of memorial to superior authority from persons affected by the orders of Police authorities passed under that section.

We may also explain that it is the invariable practice in other provinces for such memorials, if addressed to the Government of India, to be forwarded in due course with any remarks which the Local Government may wish to make, and we may ask for the transmission of Shahbaz Khan's memorial.

. . . , 5-8-85,

I agree Drafts as proposed.

. 5-8-85

III

From the Government of the North-Western Provinces and Oudh, No 332 VIII 234, dated the 19th August, 1885

The North-Western Provinces and Oudh Government forwards the papers connected with the dismissal of Muwashli Singh as requested in our letter of the 8th August

It appears that this man, together with another constable had charge of a prisoner and allowed him to escape. An enquiry into the matter was held by the District Superintendent of Police, who passed the following order —

The negligence of the constables is clearly shown. I think, however, Paran Singh is more to blame than Muwashli Singh. Paran Singh is therefore dismissed from the service.

As regards Muwashli Singh, who is an old man, a lighter sentence might be passed. He has nearly 24 years' service in the constabulary, with only one fault, and that not a genius one. He has besides three years' service in the old police and as he elected Scale A of the Pension Rules he has put in enough service for a pension. I would strongly recommend him being allowed a pension. The papers of the case will be submitted to the Inspector-General of Police for orders.

The Magistrate of the District confirmed the above orders, but at the same time recorded that "in future, unless under most exceptional circumstances, every constable will be tried for such an offence"

In forwarding the papers for the orders of the Inspector-General, the District Superintendent enquired with Constable Muwashī Singh who was to be summarily dismissed from the service for carelessness in connection with the escape of the prisoner, or whether the man's pension roll should be sent in

The Inspector-General in reply stated that if the District Superintendent's suggestion that Muwashī Singh should be pensioned was accepted, he would get off "scott free" He considered that the man should be prosecuted and added —

In fact you should prosecute all police officers who permit escape Dismissal will follow conviction

The District Superintendent in reply pointed out that the other constable concerned in the case had been dismissed from the service without being prosecuted, and he asked permission to be allowed in this instance to give the same punishment, *viz.*, dismissal from the service The Inspector-General agreed to this proposal, and the man was dismissed accordingly.

The case does appear to be a hard one The man has nearly 27 years' service and during that period he was only punished once for misconduct so far back as 1868 His general character is reported to have been good Moreover, it is just possible that Muwashī Singh's statement that he went into the fields to ease himself making over the prisoner to Paran Singh is true Paran Singh before the Sub-Inspector bore out Muwashī's statement, but before the District Superintendent stated that he went to ease himself, leaving the prisoner in the charge of Muwashī Singh

Under these circumstances, perhaps the Lieutenant-Governor may be asked to reconsider the case, and allow the man to retire on a pension

For orders

. . . 26-8-85

I venture to agree in the above The petitioner's service at the time of the escape (27 years) was sufficient to entitle him to pension During all that service he had committed only one fault, and the District Superintendent, who investigated the escape case, recorded his opinion that the petitioner was not so much to blame as his fellow constable He, moreover, recommended the petitioner for pension and his recommendation was supported, or at all events not opposed, by the District Magistrate

The case appears to be one in which a pension might fairly be allowed, although it might be of somewhat less amount than is permitted by the rules

I certainly think the enquiries of the case would be met by a slightly reduced pension

26-8-85

I quite agree

26-8-85

Reply accordingly

27-8-85

IV

We have ruled that "a civil servant who is permitted to stay a third year in England in order to take a Degree in Honours should be placed in the Civil List of the province to which he is attached according to his position in the final examination of selected candidates. This ruling is in accordance with the declaration of the Civil Service Commissioners that "the seniority in the Civil Service of India of the selected candidates shall be determined according to the order in which they stand on the list resulting from the final examination"

The Local Government say that they cannot carry out our ruling because "standing orders" (i.e., orders of the Local Government require that Assistants who pass the departmental examinations "shall take precedence in the Provincial Civil List over those who do not present themselves or fail in the examination"

I think that we should reply that, with reference to the declaration of the Civil Service Commissioners above quoted the position of civil officers, in the Provincial Civil List should be regulated by the order in which they stand on the list resulting from the final examination in England, and should not in any way depend on the departmental examination in India. It is quite open to the Local Governments to insert in their Civil List a statement showing the order of civils according to the date of passing the departmental examinations, but, for the purposes of the *general* list, which should show the seniority in the Civil Service, the position should be determined exclusively by the order on the list resulting from the final examination in England. If this is correct, the ruling might be circulated

1-3-85

I agree—

4-3-85.

V

I do not see that this letter show any special reasons for which it can be said to be essential to the efficiency of the police in the Bombay Presidency that a larger number of military men should be admitted into its ranks than is found necessary in other provinces similarly situated

It is urged that military men duly qualified for public duties *can* be found in the Bombay Presidency who are willing to enter the Police Department on the present rates of pay. This may be so, but it is beside the question. The policy of the Government of India since the Police Act of 1861 has been to convert the different bodies of military police, burkundazes, &c, then employed into a properly organized civil police, and the question which we have to consider is, how far at the present time it is essential to employ military officers for purposes of supervision.

The Bombay Government urges that military men are required for certain districts and also that they are necessary in order to maintain the discipline of the police and the tone of the service. The reply is that military officers cannot be necessary for the purposes in Bombay to a greater extent than elsewhere. Then it is suggested that military officers after having attained the rank of Lieutenant-Colonel in the police, might be utilized as Cantonment Magistrates. It may, however, be questionable how far such officers would be suitable for employment in this capacity.

But however this may be, no sufficient reason whatever seems to be shown for fixing the limit of military officers to be employed in the police in the Bombay Presidency at 40 per cent of the superior appointments, or indeed at any percentage in excess of that which has been settled upon as appropriate for other settled provinces, *viz*, 10 per cent.

. 15-4-85

To Honourable Member—I concur. I would answer Bombay fully, taking all the points noted above, and saying that 10 per cent appears a sufficient proportion.

16-4-85

I would point out that we have nothing to guide us as to the number of young military officers likely to volunteer for the police under the new rules, that quite apart from any question of the respective utility of military men or civilians for police work, it is obvious that the police administration must suffer if it is officered in such a large proportion as 40 per cent by men who are not only at liberty, but as matters stand, almost certain to elect to return to military duty at the end of ten years. The disorganisation and irregularity of promotion, as well as the waste of training involved by the arrangement, is too manifest to require lengthy explanation.

Then, too, it should be pointed out that it is impossible to keep up such a large proportion of military recruits without grave injustice to the probationer class. The military men can hardly, being already in the service of Government, come under the rules applicable to probationers, and must enter the service in the superior grade. Ten out of the first twelve men in the list are military men. Vacancies may, therefore, be expected to be in this proportion more

frequent among military men than among civilians. If fresh military men are brought into maintain the existing proportion and placed over the heads of the existing class of probationers, it will render their prospects of promotion very dim and remote.

All these points seem to deserve consideration from the Bombay Government before they commit themselves to maintaining a large proportion of military men in their police in future, and on the whole, the portion of 25 per cent which has been allowed in the Punjab in consideration of the special circumstances of that province, seems to me a maximum which should not be exceeded by the Bombay Government in regulating their future recruitments for the police.

. . . '17-4-85

2 Draft a Despatch from the Government of India, to the Secretary of State, based on the following remarks —

The Despatch from the Secretary of State, No 13, Statistics and (Commerce), dated 4th February 1886, forwarded a copy of a letter from the Foreign Office, regarding the influx into the Hedjaz of a large number of destitute British Indian subjects who are said to go there not from religious motives, but apparently with the object of subsisting as mendicants upon public charity. The Secretary of State requested that the subject might be considered and a report made as to the possibility of removing or mitigating the evil complained of.

The Despatch was sent to the Government of Bombay and Bengal, and copies of the replies given by these Governments have been received. They may be sent to the Secretary of State. The Bombay Government thinks that nothing can be done beyond offering advice unless legislation is attempted and the enactment of a law compelling pilgrims to prove that they had sufficient means to defray their expenses at the Hedjaz, and to pay for their return journey would be attended with difficulty and risk, and moreover might be evaded.

The Government of India may agree in this view, that such action would constitute an interference with the liberty and religion of the subject and also fail in its object. Pilgrims have already been warned of the charges during quarantine at the Haj, and on the return journey, and arrangements have been made with Messrs Cook & Son to popularise the sale of return tickets. The Government of India may express a hope that this will result in a diminution in the number of pilgrims who go to Mecca without money for the return journey.

3 Draft Resolutions to be issued by the Government of India on the following subjects. —

(1) The limitation of the tenure of appointment of Under-

Secretaries in the Home and Revenue and Agriculture Departments to 3 years from date of first appointment, acting or permanent, on the ground that the Government of India has no appointments to which it can ordinarily promote officers who have served in those appointments while Local Governments find a difficulty in giving appointments carrying sufficient pay to officers who have been absent from their province for a long time. At the end of the term 3 years the Local Government, from the staff of which an Under-Secretary has come, will arrange to give him a suitable appointment, and there should be no difficulty in arranging that such an appointment shall be given him either by making only sub *pro tem* appointments in the line in which it is desired to appoint him or otherwise

(2) Laying down rules regarding the receipt of addresses by servants of Government other than the Head of any Government or Administration. The rules should prohibit receipt of complimentary addresses and testimonials, and direct Government officials not to attend public or complimentary entertainments of a formal character given to them. The same objections hold to entertainments given to officers who have just retired from the service, if they are given on account of acts done in the service of Government, but there is no objection to private and informal farewell entertainments given by personal friends, among whom official subordinates may be included, to an officer leaving a district or the service. When an officer has left the district, and any local public body records a vote of thanks to him for his official assistance, the Local Government can send him the resolution. These rules will not prevent medical officers from being rewarded by individuals or public bodies for their services, but they must not accept any public complimentary address without the previous sanction of the Local Government. It should be added that an officer is at liberty to sit for his portrait at the request of a public body, provided that the portrait is not to be given to him. Government officials may take part in raising money to found scholarships, or procuring portraits, &c, as a spontaneous recognition of the services of a Government officer, but no solicitation for subscriptions should be allowed. No relaxation of the rules can be permitted except by the Government of India on the recommendation of the Local Government

LOWER DIVISION—1888

DOCKETING—250 MARKS

Enter in the accompanying forms the necessary particulars regarding the annexed papers. The abstract of contents must be carefully and legibly written, and must as far as possible be written so as not to exceed for each paper the space allotted for each paper

I

Dated Oodeypore, 21st February, 1887.

From—Mohun Lal Vishnu Lal Pandia, Member and Secy of
the State Council of Meywar.

To—The Resident in Meywar

I have the honour to bring to your kind notice that, to commemorate the Jubilee of Her Most Gracious Majesty the Queen Empress of India, I have set aside a sum of Rs 1,000 to send it to you with a request to forward it to the Government of India on the following conditions .—

1 That the sum of the endowment be invested in Government Promissory Notes and placed under the protection of the Government

2 That from the interest of the endowment two silver medals bearing "Queen-Empress Victoria Jubilee Medal" be given at the Convocation of the Calcutta University for commemorating the Jubilee every year to those successful candidates of North-Western Provinces who will appear from time to time for the M A and B A Examinations of the Calcutta University

3 That in case a separate University having been granted, opened and established for the North-Western Provinces by the Government of India, this endowment be transferred and allotted to that Local Government for the purpose specified above

4 That the names of the Medalists be printed in the University Calendar

Further I request you to report the matter to the Government of India with your recommendation for their kind acceptance. The reason why I propose to confine the medals to the North-Western Provinces only is that, I being a resident of Muttra, have been brought up and trained in the Schools and Colleges of that Province. I owe, therefore, a debt of gratitude to that part of the country.

The sum offered by me will be remitted to you as soon as you inform me of its acceptance

II

Dated Calcutta, the 26th November, 1886

To His Excellency the Right Hon'ble SIR FREDERICK TEMPLE HAMILTON, TEMPLE, BART, EARL of DUFFERIN, K. P., G. C. B., G. C. M. G., G. M. S. I., G. M. I. E., P. C., F. R. S., LL. D.,

Viceroy and Governor-General of India

The petition of the Bengal Chamber of Commerce

HUMBLY SHEWETH,—That your memorialists, in the discussion of a question strongly affecting the import trade of India, have had their attention drawn to the fact that there does not exist in this country a legal standard of length

That Act XXXI of 1871 defines the standard of measure and capacity. The only Act which, so far as your petitioners can ascertain, attempted to deal with the question of a standard of length was Act XI, of 1870. In this Act the standard of length for India was made the French metre, but the Act was superseded by the law passed in 1871, and was removed from the Statute Book by the General Repealing Act of 1873.

That your petitioners find the Police Acts for the three Presidencies and several Municipal Acts contain references to standard of length. Section 265 of Act XLV of 1860, the Indian Penal Code, provides, *inter alia*, that the fraudulent use of a "false measure of length" shall be punished with imprisonment of either description, for a term which may extend to one year, or with fine, or with both. Section 266 provides that the like punishment shall be inflicted for being in possession of measures of length, knowing the same to be false, and Section 276 awards an equal punishment to the maker of such a false measure of length. By the Police Acts, the Chief Officers of the Police, at the three Presidencies, are required to keep under their charge a standard of length. In Calcutta there is in the custody of the Deputy Commissioner of Police an English standard yard measure made by the well-known makers of scientific instruments Messieurs Negretti and Zambra, and your petitioners understand convictions have been obtained where this measure has been produced in evidence by the Police as the standard measure of length. Thus whilst certain penalties are enforced for using "a false standard of length" and whilst the English standard yard of thirty-six inches has been accepted by those engaged in the administration of the criminal law as the true standard there is, as a matter of fact, no law existing in India which fixes the English yard or any other measure of length as a standard of length for use in the country. The position here disclosed is so anomalous that in the opinion of your petitioners, it can only be the result of an oversight on the part of the Legislature and they believe it needs only to be brought to the notice of Your Excellency in Council to secure its being remedied. In this

connection your petitioner may mention that their attention has been more particularly drawn to the questions connected with the absence of a standard of length in British India by the difficulties which have of late years occasionally shown themselves in the working of the piece goods trade of the country : difficulties occasioned as your petitioners think, by the want of a legally defined standard of length in this country.

Your petitioners would respectfully suggest that a measure of law be introduced in your Excellency's Council for making Laws and regulations, for the convenience of the people of India and in the interests of trade, declaring that the standard of length for British India shall be the English standard yard of thirty-six inches

Your petitioners therefore pray that Your Excellency in Council will take such steps as, under the circumstance, are fitting and necessary to have the English standard yard of thirty-six inches declared the standard measure of length for British India.

And your petitioners, as in duty bound, will ever pray.

D CRUIKSHANK, *President*

W. BLEEK, *Vice-President.*

J. STEVENSON

E. D. SYLIE,

} *Members of the Committee*

*for themselves and on behalf of the Members of the
Bengal Chamber of Commerce.*

III.

RESOLUTION

In the letter dated the 16th January 1836, cited in the Preamble, the Adjutant-General in India conveyed a suggestion made by His Excellency the Commander-in-Chief that some revision of the existing regulations for the appointment of Cantonment Magistrates was desirable. It was represented that, under the rules as they at present stand, an officer might, to the detriment of the service, retain charge of the office of Cantonment Magistrate until he should reach the age of 55, or attain Colonel's allowances although he might have, since his appointment, become unfitted to perform the duties of the office. It was, therefore, recommended that the same care should be exercised in the selection of officers for these appointments as in the case of officers appointed to the General Staff of the army, and that, in order to secure continued efficiency, the tenure of service of military officers as Cantonment Magistrates should be limited to five years, with a provision that an extension might, under special circumstances, be granted up to a maximum of seven years.

The Government of India has consulted Local Governments and Administrations as to whether there were any administrative objections to this proposal, with the result that, though Local Governments are not unanimous on the subject, the balance of opinion is decidedly in favour of his Excellency the Commander-in-Chief's recommendation. The main argument advanced against it seems to be that it would result in untrained military officers being brought into civil employ every five years to learn important magisterial work to which they would, up to the date of their appointment, have been, unaccustomed. It appears to the Government of India that this difficulty would be greatly reduced in force, if not altogether obviated, if officers desirous of becoming Cantonment Magistrates were required, before appointment, to pass a qualifying examination in the Codes of Civil and Criminal Procedure, the Indian Penal Code, and such other laws as are commonly administered by Cantonment Magistrates. The officers thus passing would practically be in the position of men who have passed the departmental examination by the lower standard and could be appointed as Cantonment Magistrates on probation until they had, by passing the higher standard examinations as required by existing rules, become fully qualified and entitled to investment with full magisterial powers. The Governor-General in Council has therefore resolved, subject to provision being made for the elementary examination just referred to in the case of future appointments, on the adoption of the proposal made by His Excellency the Commander-in-Chief as a provisional arrangement, and that all officers appointed to be Cantonment Magistrates on and after 1st January 1887 shall be brought under the operation of the five years' rule. In order that uniformity may be secured in the preliminary test, Local Governments and Administrations are invited to make as early as possible, suggestions as to the exact nature of the examination to be prescribed.

2 The Governor-General in Council considers that it is unnecessary to continue the existing rates of pay to officers appointed to be Cantonment Magistrates for five years only, and has accordingly been pleased to decide that the scale of pay to be drawn by officers appointed to be Cantonment Magistrates after the date of this Resolution be as follows —

Rank of officer	Initial pay	On passing the higher standard examination	
		Rs	Rs
Subaltern	600	700	
Higher rank	700	800	

IV

Ecclesiastical—Februray 1887

No. 38, dated Calcutta, the 12th February, 1887

From—A P MacDonnel, Esq, Offg Secretary to the Government of India, Home Department

To—The Senior Chaplain of the Church of Scotland, Calcutta

I am directed to acknowledge the receipt of your letter No 717A, dated the 18th May last, referring for orders the following questions which have been raised by a Chaplain of the Church of Scotland, namely .—

(1) Whether he or his family are entitled to gratuitous medical attendance , and

(2) if so, which of the Government Surgeon should be his medical attendant.

You remark in paragraph 2 of your letter that it is understood that Chaplains and their families are entitled to gratuitous medical attendance by *Civil Surgeons* at whatever place in India they may be stationed You at the same time enquire (paragraph 3)—

(a) Whether in the absence of a Civil Surgeon a Chaplain and his family are entitled to the services of a Military Surgeon, whether on the staff or doing duty with a Regiment , and

(b) Whether the usual rules are to be applied exactly in Calcutta

2 In reply, I am to say that the view expressed in paragraph 2 of your letter under acknowledgment is in accordance with existing orders

3 As regards the points raised in paragraph 3 of your letter, I am to intimate—

(a) That, in the absence of a Civil Surgeon in any station, a Chaplain and his family are entitled to the gratuitous services of the Staff Surgeon or other medical officer whose duty it may be to attend upon non-regimental officer and Government Servants, and, when there is no such medical officer to the services of any medical officer paid by Government , and

(b) That a Chaplain is entitled in Calcutta to the gratuitous services for himself and family of any Government medical officer who has the privilege of private practice, unless he resides within the Cantonment of Fort William, in which case the Staff Surgeon would be his medical attendant

V

PORT BLAIR, NOVEMBER 1887

Representation from Captain Lindsell, District Superintendent of Police, Port Blair, requesting that leave may be granted to him under the Civil Rules

No 976, dated Port Blair, the 3rd October, 1887

From—Captain P B Lindsell, District Superintendent of Police, Port Blair and Nicobars

To—The Chief Commissioner and Superintendent Andamans and Nicobars

With reference to Financial Department order No 4293, dated 10th August 1887, which lays down that "a military officer does not come under the civil rules by reason of his being transferred to an appointment in the Civil Department of which the tenure is limited to a definite period," I have the honour to request that you will forward the following representation for the consideration of the Government of India

2 Until quite recently this appointment of District Superintendent of Police, Port Blair and the Nicobars, was the only one which came under the above category, and when Lieutenant Deane proceeded on furlough to England he was allowed pay as laid down in the Civil Leave Code. The new ruling has, I believe, been promulgated with special reference to the two new classes of civil appointments with limited tenure, *viz.*, Cantonment Magistracies and Commandantships and Assistant Commandantships of the Burma Police Battalions, but it has had the effect of withdrawing from the appointment held by me a very valuable privilege and one which had previously been unquestioned

3 I would respectfully submit that the circumstances of this appointment, compared with those above mentioned are such as to give its holder a special claim to the indulgence in question

4 As military officers holding civil appointments of limited tenure will in future remain under military rules, they will be entitled to two months' privilege leave a year. Cantonment Magistrates are, almost without exception, posted to large and popular stations within easy reach of the hills. Their pay, moreover, if of the rank of Captain, is Rs 800 per mensem, while the average pay of the District Superintendent of Police, Port Blair, even supposing him never to take furlough, is Rs 750 only; and provided that the former can find an officer to do his work, about which there is as a rule, on difficulty, he can avail himself every year of the advantages of the Military Leave Rules. Officers of the Burma Police Battalions are, it is true, at present less favourably situated, but the country is so

rapidly being opened out by roads and railways that the drawbacks now existing will soon disappear; and there being two officers per battalion, privilege leave will probably be always easily obtainable

5 In my case however, putting aside the difficulties inseparable from the isolated position of these Settlements, and their infrequent communication with India, the fact that there is no Assistant District Superintendent and no junior Settlement Officer with the experience of native soldiers essential to any one holding command of this Police must always render it impossible to take short leave, unless the administration of the force could be temporarily entrusted to the Headquarter Inspector. Although Mr Rubert, the officer at present holding that appointment, is fully qualified for the work, it would be obviously impossible to guarantee that such would always be the case, and in my case to take three months' privilege leave to England would be always well nigh impracticable

6 Again unless I am misinformed, the officers of Burma Police Battalions have little of purely civil work to perform, the latter being undertaken by the Civil District Superintendent, I, on the contrary, not only command a police force primarily responsible for the maintenance of order in a Settlement containing nearly 12,000 convicts, but am also answerable in all cases for the detection as well as the repression of crime.

7 I trust, therefore, that the Government of India may be pleased to sanction to the holder of the appointment of District Superintendent of Police, Port Blair and the Nicobars, the privilege of obtaining leave under the Civil Leave Rules which he has hitherto enjoyed. Or should this be refused, I would solicit that, as I joined the appointment without the knowledge that this privilege which had been enjoyed by my predecessors was about to be withdrawn, it may be continued to me personally

VI.

Public—August 1887.

No 1887, dated Simla, the 22nd August, 1887.

From—A. P. MacDonnel, Esq., Secy. to the Government of India, Home Department.

To—The Chief Commissioner of Burma.

I am directed to acknowledge the receipt of your letter No 613, dated the 23rd May last, on the subject of the proposed extension to all Civil Officers and officers in Civil employ now serving in Burma of the concession recently made to Military officers in that province in the matter of privilege leave, *viz*, that such leave may count from the date of arrival at, and return to Calcutta or Madras, as the case may be. You recommend that the concession may be made applicable

to the first privilege leave taken by any officer subsequent to the date of your letter under acknowledgment, and that, instead of being limited (as in the case of Military officers) to the end of the current year, the date from which the leave counts may be so extended as to allow all officers now serving in Burma an opportunity of enjoying it.

In reply, I am to say that the Governor-General in Council is pleased to sanction your proposal on the condition that the leave to which the concession is applicable is only the first privilege leave taken after the 23rd of May, 1887, and that those officers only will be entitled to it who have served in Burma continuously for six months previous to the 1st of April 1887. In other words, all officers who served from the 1st October 1886, to the 1st April 1887, as well as all officers who had served for any longer period before the 1st April 1887, without taking privilege leave, would come under the concession now made

VII

Upper Burma (Public)—October 1887

No 345, dated Simla, the 7th October, 1887.

From—A P MacDonnel, Esq, Secy to the Govt. of India, Home Department.

To—The Chief Commissioner of Burma.

I am directed to acknowledge the receipt of your letter No 663, dated the 28th May last, submitting proposals for the grant—

(a) of extra pay on the scale marginally noted to native officers, non-commissioned
 For native officers . Rs 10 0 per mensem. officers and private of
 " " non-commissioned the Burma Military
 officers " 5 0 " Police who pass in
 " " privates... " 2 8 " Shan, Hachin or Chin
 a colloquial examina-
 tion, with such tests as may be prescribed by the Chief Commissioner,

(b) of a reward of Rs 100 to Native officers of the Military Police who pass in Burmese by the Lower Standard as defined in the rules for departmental examinations in that language.

2 These proposals are based on the arrangements existing in Assam, under which rewards are granted on this scale to officers and men of the Assam Frontier Force who qualify in the languages spoken by the neighbouring hill-tribes. It appears to the Government of India that, in view of the fact that there is little communication with the transfrontier tribes who border on Assam, the rewards in that

great hardship to which they were subjected by the sudden introduction of this law of which they had no previous notice. Similar representations were made to Mr Warry on behalf of the Chinese community, and were repeated at a formal gathering of the leading Chinese inhabitants of Mandalay who met the Chief Commissioner at his invitation and freely discussed various matters in respect of which they asked for measures of relief.

4 After full consideration, the Chief Commissioner is of opinion that the sudden introduction of the Limitation Act into Upper Burma is a cause of substantial injury to the mercantile community. He observes that when the Act of 1877 was passed, care was taken that the passing of the new Act should not operate so as to curtail periods of limitation which had begun under the Act of 1871, and that when the town and fort of Jhansi were annexed last year, similar care was taken to protect the just claims of creditors. As far as can be ascertained, no period of limitation was imposed on suits under the late Burma Government. The introduction of the Act with effect from the commencement of the Upper Burma Laws Act would extinguish a number of debts justly due which creditors may not have had a reasonable opportunity of covering under the late Government and which they would have been able to claim had that Government continued in power.

5 Under these circumstances the Chief Commissioner considers it equitable that a measure of relief should be introduced. I am, therefore, to submit a draft of a very short regulation which for the reasons set forth in the preceding paragraphs of the letter, the Chief Commissioner proposes for the approval of the Governor-General in Council. The provision restricting the amount of accumulated interest recoverable has been added to protect debtors from exorbitant claims, and has been assented to by the persons interested in procuring a relaxation of the limitation law. I am to solicit that the draft may be considered and may receive the assent of His Excellency in Council at an early date. It will be observed that the draft deals only with suits. The matters dealt with by Part IV of the Limitation Act, 1877, do not need special treatment in Upper Burma.

LOWER DIVISION—1888

LETTER-DRAFTING—250 MARKS

(Time allowed—3 hours).

I Draft replies to the letters below in the sense of the notes printed below them.

I.

No 788, dated Bombay Castle, the 25th April, 1885

From—C Gonne, Esq, C S I, Chief Secretary to the Government of Bombay

To—The Secretary to the Government of India, Home Department.

In September last, this Government deputed Mr G W Forrest, Professor of Mathematics in the Deccan College, on special duty for the purpose of examining and selecting for compilation the early records of this presidency, and sanctioned a deputation allowance to him of Rs 140 per mensem from the provincial revenues Mr. Forrest entered on this duty on 28th November, 1884, and his pay having been increased to Rs 750 per mensem from the 1st December following, the deputation allowance was also increased to Rs 150 per mensem from the date

2 Mr Forrest's work not having been completed within the above period, his deputation was prolonged for three months in January 1885 and again in March 1885 for a further period of three months As the total period of Mr Forrest's deputation will exceed more than six months, I am to request that under Rule 5, Section 57 (b) of the Pay and Acting Allowance Code, 6th Edition, the Viceroy and Governor-General in Council may be pleased to confirm the sanction according by this Government to Mr Forrest's deputation on special duty

I have, &c,
G GONN,

Chief Secy to the Govt of Bombay.

The sanction of the Bombay Government may be confirmed ..
... 1-5-85.

[It will be remembered that the Government are pressing for the appointment of new professors for some of their colleges, and implying that they can't get on with their existing staff] It is presumed that Mr Forrest's deputation should not be allowed to exceed the term to which it has been prolonged by the Bombay Government, and this may, perhaps, be agreed to At the same time the propriety of detaching an educational officer so long from his ordinary work for duty of this kind appears open to question

. . . 1-5-85.

In sanctioning we might draw attention to the fact referred to by the Under-Secretary, and say that, if the staff of European Professors in Bombay is below the educational requirements of the Government Colleges, as is suggested in other correspondence, it is for the consideration of the Bombay Government whether it is desirable to indent upon that Department for work of this description

. 13-5-85

Very well —

14-5-85.

II

No 1764 J D, dated Darjeeling, the August, 1884

From—F B Peacock, Esq, Secretary to the Government of Bengal,
Judicial, Political and Appointment Departments

To—The Secretary to the Government of India, Home
Department

I am directed to submit, for the favourable consideration and orders of the Government of India, the following proposal to increase the salary of Mr H Ryper, Registrar of the Court of Small Causes, Sealdah

2 Mr Ryper was first appointed Clerk of the Court on a salary of Rs 200 per mensem. In August, 1878, Mr Ryland, the Judge, represented that the work of the Court had greatly increased owing to the introduction of the New Code of the Civil Procedure and to the extension of the jurisdiction of the Courts of Small Causes under Section 17. With a view to meet increase of work, he proposed to appoint Mr Ryper to be Registrar of the Court on a salary of Rs 250, rising to Rs 300 per mensem, and to vest him with the power to try suits up to Rs 20 in value, as provided in Section 40 of Act XI of 1865 and to appoint an Assistant Clerk on Rs. 50 per mensem. This proposal, which met the approval of both the Lieutenant-Governor and the High Court, was sanctioned by the Government of India in the letter from the Home Department, No 23, dated the 10th January, 1879. Mr Ryper now draws the maximum pay of his appointment, *viz.*, Rs 300 per mensem

3 From the enclosed copy of a letter No 49A, dated the 29th May last, from the Officiating Judge of the Court, to the address of the Judge of the 24-Pergunnahs, it will be seen that the work of the Court has again very considerably increased, the institutions having risen from 4,387 in 1877 to 6,593 in 1883, while the receipts on account of court-fees have increased from Rs 33,615 in 1877 to Rs 46,866, yielding in the past year a net profit to Government of Rs 22,465 after payment of all expenses of the Court, including the salary of the Judge. The number of institutions during the four months from January to April 1884 was 2,665, being 248 cases more than

were instituted during the corresponding months of the previous year, while the total number of institutions during the current year is estimated at over 7,000

4 Looking to this steady increase in the number of institutions, the Officiating Judge apprehends that the present establishment of the Court will not be able to keep pace with the work and one of the proposals which he makes with a view to the efficient and prompt performance of the duties of the Court is that the Registrar should, as far as possible, be set free from ministerial duties which now keep him engaged from 10½ A M to 1 P M daily, and that he be placed in a position to devote more of his time to judicial work, his salary being raised from a maximum of Rs 300 to Rs 400 per mensem. He says that the relief suggested would not only provide for the work in each of the departments of the Court being more rapidly and efficiently performed, but prevent contested cases of small value in the Registrar's file taking up so long a time as they now do, and that the proposed salary is less than a moiety of that allowed to the Registrar of the Court of Small Causes, Calcutta, who performs the same duties and is vested with the same powers as Mr. Ryper.

5 The Lieutenant-Governor agrees with the Officiating Judge in thinking that, with the institutions increasing in the way they are, the only way of coping with the work is to allow the Registrar of the Court to sit a greater number of hours a day for the hearing of cases, and to relieve him of a proportionate amount of his ministerial work. He has accordingly sanctioned the appointment of a Clerk of the Court on a salary of Rs 100, rising to Rs 120 per mensem, for the discharge of the ministerial duties now performed by the Registrar. Mr. Rivers Thompson is further of opinion that, as the proposed arrangement would entail an additional amount of responsibility on the Registrar, it is only fair that he would be permitted to draw pay at a higher rate. His Honour is, however, not prepared to support in its entirety the proposal of the Officiating Judge that Mr. Ryper should be allowed to draw at once a salary of Rs 400 per mensem. It seems to him that the requirements of the case would be sufficiently met if Mr. Ryper's salary were, as suggested in the letter from the High Court, No 1587, dated the 3rd July, 1884, a copy of which also accompanies this letter, allowed to rise to a maximum of Rs 400 per mensem by yearly increments of Rs 20 each. I am accordingly desired to request that His Excellency the Governor-General in Council may be moved to pass an order fixing the pay of the Registrar of the Court of Small Causes, Sealdah, at Rs 300 rising by 5 annual increments of Rs 20 to Rs 400 per mensem.

I have, &c,

F B. PEACOCK,

Secretary to the Government of Bengal

The best way of providing permanently for the Registrarship, which is really a judicial office, would be by adding one either to the

1888.]

QUESTIONS ON LETTER-DRAFTING.

LIII

lowest (or 4th) grade of Munsiffs (Rs 200) or to the 3rd grade (Rs 250) The Registrar would, if it was desirable to retain him in that office, get promotion in the ordinary course, or an officer could be selected from any of the grades The first grade Munsiff's pay is Rs 400

Meantime, in Mr Ryper's case, while grading the appointment as a third or 4th grade Munsiffship, Mr Ryper might be allowed to draw the salary proposed—Rs 300 rising to Rs 400—as a special case

. . . 16-1-84

I think the plan suggested would be the best here In sanctioning the arrangement proposed we may suggest this

21-8-84

I agree—

. 22-8-84

III

Dated Calcutta, the 3rd April, 1884

From—Messrs R B Rodda & Company, Calcutta

To—The Secretary to the Government of India, Home Department

We have the honour to request that you will be so good as to favour us with a definite ruling on the following point in connection with the rules issued under the Arms Act XI of 1878—Notification No 518, dated the 6th March 1879 Is any person, a resident of independent territory bearing the title of Maharaja, Raja or Nawab, but not a ruling chief, exempted from the operation and prohibitions contained in Sections 13 to 16 of the Act, while residing in or passing through, British territory? *eg*, Was Nawab Vikar-ul-Umra Bahadur, of Hyderabad, exempted from the prohibitions and directions contained in Sections 13 to 16 of the Act, while he was in Calcutta during the last cold season He was of course a retainer of the Nizam's and consequently exempted under Clause 7, paragraph 1 of the rules quoted, but we would enquire if he would have been exempted had he come alone, and if he could have purchased arms and ammunition as freely as their Highnesses of Darbhunga, Burdwan and Cooch Behar, who are permanent residents of British territory.

Trusting you will favour us with an early reply,

We are, &c,
R B RODDA & CO

We may reply that when they are in doubt as to whether a person claiming exemption and not producing a certificate of exemption comes within the terms of the Notification, they should refer either to the Foreign Office or to the Political Agent of the State to which he belongs

The Nawab Vikar-ul-Umra has a high position in Hyderabad, and would be on this account entitled to exemption even if travelling alone and not as a member of the Nizam's retinue.

I agree.—. ..

IV

No 1423 P. D., dated Darjeeling, the 10th October, 1884

From—J Ware Edgar, Esq., CSI, Officiating Secretary to the Government of Bengal, Political (Registration) Department

To—The Secretary to the Government of India, Home Department

I am directed to submit, for consideration and orders, a proposal made by the Inspector-General of Registration to charge a fee for the custody of any document remaining unclaimed in a Registration Office for more than one month after refusal of registration

2 In the letter from the Home Department, No 24, dated the 7th January 1880, the Government of India sanctioned the levy of a fee at the rate of four annas a month for the custody of any document remaining unclaimed for more than one month after completion of Registration. The Inspector-General of Registration now points out that this fee is not leviable on a document, the registration of which has been refused but which remains unclaimed for over a month through the negligence of the party presenting it. As the fee is leviable for the safe custody of a document, the Inspector-General thinks that it should be charged for all documents, which remain unclaimed, whether the registration of such documents has been accepted or refused

3 The Lieutenant-Governor agrees in this view, and I am to request that the Government

**Vide Calcutta Gazette*, dated 21st January 1880, Part I, page 65

of India may be moved to sanction the extension of the provisions of Article S* of the Table of Registration Fees in force in Bengal to the case of documents, the registration of which has been refused. This may be done by the insertion of the words "on refusal" after the word "completion" in the Article referred to

I have, &c,

J WARE EDGAR,

Offg Secy to the Govt of Bengal

Reply that under Section 78 of the Registration Act, the Governor-General in Council approves the proposal. Say that in order to prevent hardship it is desirable to fix a maximum fee to be charged under his authority. This is in Madras and the North-Western Provinces Rs. 5, and might so be forced here. A note should be

added empowering the Inspector-General of Registration in his discretion to remit the fee if its exaction would cause injustice or hardship

V.

No 42, dated Allahabad, the 16th January, 1884.

From—J. R. Reid, Esq., Secretary to the Government of North-Western Provinces and Oudh

To—The Secretary to the Government of India, Home Department

I have the honour to forward, for the consideration and orders of His Excellency the Governor-General in Council, the papers noted on the margin, concerning the resignation by the Honourable Sir Robert Stuart, Kt., of his office of Chief Justice of the High Court of Judicature for the North-Western Provinces

I—Letter from the Honourable Sir R. Stuart, Kt., to His Honour the Lieutenant-Governor, dated 12th Jan., 1884

II.—Report by the Accountant-General on the title of Sir R. Stuart to pension

2 The Lieutenant-Governor and Chief Commissioner recommends that the resignation be accepted, and that, with the permission of His Excellency the Governor-General in Council, the necessary order may be issued for the grant of a pension of £1,500 per annum to Sir Robert Stuart from the date on which his resignation takes effect

I have, &c.,
J. R. REID,
Secy to the Govt., N-W. P & Oudh

It is for the Lieutenant-Governor to accept the resignation under Sections 16, 24 and 25 Vic., Cap 104, when this has been done the fact has to be reported to the Government of India for the information of the India Office, and for the issue of the necessary orders whatever pension is due

2 *Draft letters carrying out the following orders.*

I—This is a proposal to re-organise the office establishment of the Inspector-General of Police in Lower Burma.

Hitherto the establishment has been composed of officers who, while doing the work of clerks, have been graded as police officers and are borne on the general police rolls

The Officiating Inspector-General of Police has represented that this system is inconvenient, because the clerks are liable to be transferred to district work and look for promotion in that direction. It is now proposed to create a separate office staff consisting of clerks who will

not be members of the police force, and it is stated that no additional cost to Government will be incurred

It is added —

The clerks to be appointed will take the place of the police officers who now do the work of clerks, and the aggregate pay of the clerks will not exceed the pay now drawn by the police officers. The only portion of the scheme which requires the sanction of the Government of India is the abolition of one Superintendship of Police (Rs 250 plus 50 house allowance) and the creation of the appointment of Superintendent of the Office of the Inspector-General of Police on a salary of Rs 275 monthly in lieu

The statement that the change involves no additional cost does not seem to be correct

The present establishment appears to be—

				Rs
1 Assistant Superintendent, 250 + 50	...	...	...	300
1 First Class Inspector	...	...	...	175
1 Accountant	.	.	...	150
1 Head Constable	.	...	..	100
2 Head Constables at Rs 65 each	...	...	...	130
1 Duftery	...	..	...	16
2 Punkha pullers at Rs. 8 each	..	...	...	16
1 Sweeper	.	..	...	4
TOTAL				891

The proposed scale is—

				Rs.
1 Superintendent	..	...	...	275
1 First Clerk	...	...	...	200
1 Accountant	..	.	..	175
1 Second Clerk	..	.	...	100
1 Third Clerk	.	...	...	85
1 Fourth Clerk	.	...	..	65
1 Packer	..	...	...	40
1 Duftery	..	...	...	20
2 Punkha-pullers	...	...	...	16
1 Sweeper	...	...	...	4
TOTAL				980

This shows an increase of Rs 89 monthly or Rs 1,068 annually.

The Chief Commissioner has authorised the Inspector-General to give effect to the changes in anticipation of sanction, but it is

submitted that we should call for further explanation before sanction is accorded

For orders

. . . 28-7-87

Call for an explanation as to the discrepancy pointed out in the notes

. . . 30-7-87.

II — We must tell the Superintendent, Port Blair, that (1) Mohan, (2) Kalha, (3) Karim Baksh, (4) Muhammad Ali can't be released from the Andamans. The first three belonged to a criminal tribe and the last was an hereditary dacoit. Then Goda Bagdi is dead. The Superintendent can send up the names of other well-conducted dacoits for release in connection with the celebration of the Jubilee in places of these men.

III — We may perhaps reply to Colonel Jarrett that—

(1) There is no objection to the Bengal Examinations being held at the same time and the place as the examination for the Government of India Secretariat appointments.

(2) Two examiners will suffice for the Government of India Examination. Colonel Jarrett is willing to undertake (1) Dictation and Essay, and (2) Mathematics. This may perhaps be approved. The Under-Secretary in the Home Department might undertake the other two subjects, namely (1) Docketing and Drafting, and (2) History and Geography.

(3) The arrangements for the appointment of examiners, &c, for the Bengal Examinations should be made by Colonel Jarrett in communication with the Bengal Government. There is no objection to Colonel Jarrett examining the candidates for the Bengal Examination and utilizing the papers which he will set for the Government of India Examination, but it should be understood that the services of the second examiner will not be available for the Bengal Examination, except to this extent that the papers which he may set can, if the Bengal Government chooses, be utilized for the examinations so far as they may be suitable.

. . . 8-12-84

. . . 8-12-84.

IV — Reply courteously to the editor saying it is not usual to exchange the *Gazette of India* except with newspapers which has been established for some time and have reached a reasonable circulation.

LOWER DIVISION—1889

COMPOSITION—50 MARKS

Put into the form of an official draft so much of the following orders as you think necessary to convey their substance and intention —

(i) The jemadar has been tried for action done in carrying out his official duties, and as he has been acquitted we are bound to recoup him his expenses and he should get Rs 85 he has spent. The case of the sepoy is different. They were tried on the same charge and were not acquitted, and we must accept the charge against them as true. In these circumstances there is no question of paying their expenses. We may tell the Local Government so politely in sanctioning the jemadar's expenses.

(ii) The policeman was shot in the leg, which had to be amputated. Strictly speaking, gratuities are not given in cases of mere accident such as this. In confirming the grant of the gratuity of Rs 30 which has already been paid, we may explain this to the Chief Commissioner so as to prevent any misapprehension in future cases.

(iii) We must tell the Chief Commissioner that there are lots of objections to invalids from the Burma police being retransferred to the regiments from which they originally came. There is little prospect of their ever being fit for such again; they would occupy places which could otherwise be filled by efficient men, and if they begin to get the idea that the only result of their being for a long time on the sick list in Burma will be that they will get back to their regiments, we shall have a lot of the men who want to get out of the police, trying to maligner. If a man becomes unfit for service in the police, surely he should be discharged with the gratuity due to him or a pension if he has earned one direct from the police. Draft to the Chief Commissioner in this sense.

(iv) I would inform the Chief Commissioner that the Regulation regarding the exaction of police service for the jama-holders will be for the present held in abeyance, pending full inquiry and report into (1) the precise reorganisation or constitution of police, village and provincial that is required, and (2) how far the service can equitably be attached to the jama-tenures as an incident thereof. In any case so long as the reduced revenue on these tenures is maintained, the cost of such organisation of police as may be required must be provided locally, and no addition can be made to the imperial expenditure on account of it. When the Chief Commissioner has completed his inquiries and matured his plans, he can submit proposals either in a letter or in the shape of a Revised Regulation.

(v) The convict was released in December 1876 with permission to return to his home in India. He preferred to remain in Singapore. He has no claim whatever on the India Government for a gratuity on

account of services rendered by him as a Munshi, while working out his sentence in the Straits Settlements, and the Straits Government should be asked to tell him so

(vi) The Government of India ought not at any rate under existing financial circumstances to incur any expenditure on a work of this nature. Probably when the Lieutenant-Governor knows he will have to pay the whole bill, he will not care to go on with it at present. I would not object to the work, but merely say that it must be done at the cost of Provincial revenues if undertaken, and that in any case it cannot be commenced without the previous sanction of the Secretary of State which will be applied for if the Lieutenant-Governor so desires.

(vii) The case is not sent up for immediate action but for action when a convenient opportunity of amending the law arises. I do not think that any case for special legislation or for consulting Local Governments is made out. I would simply say that the case will be noted for consideration hereafter if a suitable opportunity arises. I do not think that the Government of India need anticipate that any serious evils will result from the ruling, but the effect of it can be noted by the Local Government and reported if necessary.

(viii) The rules under Act V of 1881 do not as such need the sanction of the Government of India, and the Local Government has no doubt only referred them because of the rates of fees being different from those prescribed for all India. The best course will be to refer to the previous letter of 23rd July 1883, and say that the rules regarding rates of fees for burials cannot be passed under the Act and should be omitted, that the remainder of the rules can be issued under the authority of the Lieutenant-Governor. In regard to the question of raising the fees for Calcutta, say that the existing fees were fixed after full consideration, that if the Bengal Government consider that they are too low, a separate representation can be made on this subject for amending the general rules, or making an exception to them, but that the Government of India would be disinclined to make any such alteration unless strong reasons were shown.

(ix) The provisions of the Pension Code regarding extraordinary pensions do not cover the present case. There are precedents for exceptional treatment in some cases similar to Mr Jones, but I cannot find that any case has been made the basis of a recommendation to the Secretary of State, unless the injury has amounted to the loss of a limb or other injury equivalent thereto. Mr Jones may be able to return to duty and perform his duties as usual. I think therefore, that until the permanent effects of his injury have been more definitely ascertained, we must hold that there is no sufficient reason for the grant of an extraordinary pension. Mr Jones was transferred from one district to another when he was called upon by the Deputy Commissioner of an intermediate district to aid him in suppressing

a riot. It was to his credit that he cheerfully acquiesced, and the fact of his not being on duty then need not be pressed as a bar to his claim. Explain as above to the Local Government.

(2) Act VIII of 1870 (Section 2) (4) permits the Local Government, subject to the confirmation of the Governor-General in Council, to make rules for the regulation and limitation of expenses incurred by any person to whom a notification under the Act applies on account of the celebration of marriage or of any ceremony or custom connected therewith. The tribe in question clearly practises infanticide, the members of it have by a large majority requested Government to introduce these rules which, by removing the necessity for giving high dowries, and will remove the first incentive to female infanticide. So far as they restrict the expenditure on marriage and ceremonies connected therewith, no objections need be offered to them, but it appears to be doubtful whether Rules 8, 9, 10, and 11 do not relate to ceremonies too remotely connected with marriage to come within the purview of Section 2 (4) of the Act. Rule 13 upon which most stress is laid seems to be *ultra vires*. We may explain this to Local Government and ask it to further consider these questions. The Government should do all it can to support voluntary movements of the sort, but some of the rules seem objectionable.

LOWER DIVISION—1890

COMPOSITION

Draft orders on the following letters in the sense of the notes respectively beneath them :—

(1)

NO. 584, dated Hong Kong, the 8th May 1888.

FROM—The Honourable F STEWART, Colonial Secy,
Hong Kong

TO—The Honourable the Secretary to the Government of
India, HOME DEPARTMENT.

I am directed by Governor Sir G William Des Vaux to inform you that the question of remuneration to jurors is at present under the consideration of this Government, and that His Excellency would be much obliged if the Government of India would cause this Government to be furnished with copies of any rules or regulations on the subject that may be in force in India.

I have, &c

Order—A reference was made on this point to the Governments of Madras and Bombay. The Madras reply shows that the practice

of paying jurors and assessors for services rendered by them at criminal trials is not in force in that Presidency. In the Bombay Presidency there are no rules, but it is said that the existing orders on the subject are—that reasonable expenses incurred are to be paid, if applied for, and debited to petty miscellaneous expenditure, that, when the expenses do not exceed Rs 10 in any one case, the Accountant-General is authorized to pass them without reference to Government, that, when they exceed Rs 10, the sanction of Government must be obtained in each case, and that this rule applies both to private persons and to Government servants. In the North-Western Provinces and the Punjab there are rules. No allowances are given in Bengal.

A reply should now be sent to the Colonial Secretary, Hong Kong, saying that there are no general rules for the grant of remuneration to jurors attending at criminal trials throughout British India, and forwarding a copy of the rules in force in the Punjab and the North-Western Provinces. The Bombay, Bengal, and Madras practice should also be stated.

(2)

NO 559, dated Ootacamund, the 10th August 1888

FROM—C GALTON, Esq., Acting Secretary to the Government of Madras, Revenue Department

TO—The Secretary to the Government of India, DEPARTMENT OF FINANCE AND COMMERCE

I am directed to bring to the notice of the Government of India a proposal of the Collector of Malabar to require that every import and export manifest put in by coasting vessels or vessels trading with the Persian Gulf, shall contain particulars of all arms and ammunition kept on board as part of the ordinary equipment of the vessel, in view to prevent arms being smuggled into Malabar, which is a disarmed district, and to state that, in the opinion of His Excellency the Governor in Council, it is desirable that the necessary action in the matter should be taken by the Government of India, as any orders that may be issued to be effective should be applicable throughout British India. I am to add that no actual case of smuggling of arms on the Malabar Coast has been discovered, but that, as facilities for such smuggling are great, it is necessary to provide safeguards against it.

I have, &c.

Order—We consulted other Maritime Local Governments on the point. From the replies of the Local Governments it appears that the proposal of the Government of Madras is approved by the Bombay and Bengal Governments and the Chief Commissioner of Burma. In the port of Calcutta it is already the practice of the

Custom House to insist on all arms and ammunition being shewn in the store list which forms a part of the manifest, in the case of all vessels including those from Persian or Coast ports. In the letter from the Government of Bombay, which may be read, it is stated that so far as the *import* manifest put in by coasting steamers and square-rigged vessels at the port of Bombay are concerned, arms and ammunition forming part of their equipment are already entered. It has not hitherto been the practice to require them to be entered in the *export* manifests at Bombay, nor in either the import or export manifests at Coast ports, but orders will be issued for this to be done in future.

This suggestion of the Madras Government can be carried into effect by rule under Section 157 (a) of the Customs Act, extending to certain or all vessels in the coasting trade the provisions of Sections 55 and 63 of the Act, so far as regards arms and ammunition carried on board; but such rules have to be made by the Local Government under the Act. Draft a resolution saying that the Government of India approves of action being taken by them.

(3)

Office Memorandum No 606C, dated Fort Wilham, the 29th February 1888

1 The undersigned is directed to forward, for consideration in the Home Department, a

From Govt of Bombay, Judicial Dept, No. 5966, dated 10th October 1887.

To Adjutant-Genl in India, No 3126 C, dated 19th November 1887.

From Adjutant-General in India, No. 5454 D, dated 14th December 1887

To Govt of Bombay, Judicial Dept, No 605C, dated 29th February 1888.

copy of the correspondence noted in the margin, relating to the penalties imposed by Section 156, Army Act, 1881, in connection with the purchase of soldier's regimental necessaries, equipments &c, and a suggestion by the High Court of Bombay that fresh legislation is necessary, similar to Act

VII of 1867, providing for the reduction of the penalties

2 It will be seen that the Government of Bombay have been informed that, in the opinion of the Government of India, Act VII of 1867 is still in force under Sections 5, 7 of the Army Discipline and Regulation (Commencement) Act of 1879, and Section 191 (3) of the Army Act of 1881

3 His Excellency the Commander-in-Chief in India has, however, raised the question of the desirability of enhancing the fines authorized by Act VII of 1867. The Military Department agrees with His Excellency in considering that the fines now authorized are inadequate, and that Act VII of 1867 should be repealed.

4. At present for a first offence a Court may impose a fine of one anna only, if it thinks fit, but it may not fine above Rs 50 because of the restriction imposed by Act VII of 1867. The Military Department considers the maximum fine provided in Section 156, Army Act, 1881, *viz.*, £20=Rs 200 should be made permissible even for a first offence. Similarly, with regard to the penalties for second offences, it is considered that the scale of fines in the Army Act is more appropriate than the reduced fines authorized in Act VII of 1867.

E H H COLLEN, Colonel,
Secretary to the Government of India,
Military Department.

To the Home Department

NO 5966, dated Bombay Castle, the 10th October 1887

FROM—A SHEWAN, Esq., Acting Under-Secretary to the Government of Bombay, Judicial Department.

TO—The Secretary to the Government of India

I am directed to forward to you, for the consideration and orders of the Government of India, copy of a letter from the Registrar of Her Majesty's High Court, Bombay, and of its accompaniment, on the subject of legislation being necessary for the purpose of reducing the penalties provided by Section 156 of the Army Act, 44 and 45 Vic., Cap 58, and for defining the equivalents of the fines prescribed in terms of English money.

No 1489, dated Bombay, the 30th September 1887

FROM—C E G CRAWFORD, Esq., Registrar, High Court, Bombay, Appellate Side

TO—The Secy to the Government of Bombay, Judicial Department

I am directed to forward the enclosed copy of a Minute recorded by the Honourable Mr Justice West which has been concurred in by the Honourable the Chief Justice, the Honourable Mr. Justice Nanabhai Haridas, and the Honourable Mr Justice Birdwood, on the subject of legislation being necessary for the purpose of reducing the penalties provided by Section 156 of the Army Act, 44 and 45 Vic., Cap 58, and for defining the equivalents of the fines prescribed in terms of English money.

Minute recorded by the Honourable Mr Justice WEST on the subject of legislation being necessary for the purpose of reducing the penalties provided by Section 56 of the Army Act, 44 and 45 Vic, Cap 58, and for defining the equivalents of the fines prescribed in terms of English money.

Some recent cases brought before the Criminal Court at the Appellate Side of the High Court have, I think, demonstrated that

the penalties provided by Section 156 of the Army Act, 44 and 45 Vic, Cap 58, are 100 heavy for the means of the natives of India. It would be desirable that we should suggest to the Government of India to legislate, under the authority given by Section 169 of the Act, for the purpose of reducing these penalties and for defining the equivalents of the fines prescribed in terms of English money. Act VII of 1867 served to mitigate the Army Act in force when it was passed, but does not properly apply to a statute more recent than itself, and one which contemplates further legislation in India.

R. WEST.

The 17th September 1887

I concur in the proposed recommendation

H BIRDWOOD

The 20th September 1887

Order—Act VII of 1867 is saved by Section 191 (3) of the Army Act. For a first offence the Army Act prescribes no minimum. The Court may impose a fine of one anna only if it thinks fit. But it may not fine above Rs 50 because of the restriction imposed by Act VII of 1867. There may easily be cases in which even for a first offence Rs 50 is too small a fine, and no exception need be taken to the maximum under the Army Act, viz £20 = Rs 200, being made permissible. For a second offence fine may be—

Under the Army Act

Minimum £5 = Rs 50

Maximum.. £20 = „200

Under Act VII of 1867

Minimum Rs 5

Maximum „ 50

For a second offence a minimum of Rs 5 and a maximum of Rs 50 are both too low, and the scale in the Army Act is more appropriate. The change can be made by repealing Act VII of 1867, and publishing an order under Section 164, Army Act, 1881, declaring Rs 50 and Rs 200 to be the respective equivalents of £5 and £20. Before this is done we must ask Local Governments for their views. Draft a circular explaining the matter and asking them if they approve of the proposed remedy.

(4)

No. 47 S, dated Simla, the 5th June 1889.

FROM—C L. Tupper, Esq., Secretary to the Govt of Punjab

TO—The Secretary to the Government of India, Home Department

With reference to your letter No 175, dated the 15th March 1889, I am directed to submit, for the information of the Govt of India a copy of rules sanctioned by the Lieutenant-Governor in amendment of the ticket-of-leave rules.

PUNJAB JAIL MANUAL

Draft rules amending ticket-of-leave rules.

Paragraph 874 is *cancelled* and the following *substituted*.—

874 Before admission to the 1st stage, the period passed in jail *plus* the period remitted under the mark system rules must together amount to $\frac{1}{4}$ ths of the substantive sentence, and the unexpired term must be not *less* than one year

Add the following note to Rules 4 and 3 under rules to be observed in the first and 2nd stage, respectively —

NOTE—Prisoners classified as habituals shall not, under any circumstances, be employed in the performance of the duties of convict officials, under this rule.

Rules to be observed in 1st stage

Add the following as Rule VIIa —

VIIa—Prisoners on the 1st stage of the system shall not earn marks
The mark ticket shall, however, be kept up in a general way, the Superintendent, Jail, noting on it every week whether the prisoner's conduct during the previous seven days has been in all respects satisfactory

Rules to be observed in 2nd stage

Add the following as Rule XIa —

XIa—Prisoners on the 2nd stage of the system shall not earn marks
The mark ticket shall, however, be kept up in a general way, the Superintendent, Jail, noting on it every week whether the prisoner's conduct during the previous 7 days has been in all respects satisfactory.

Order—The question of the continuance of the Punjab ticket-of-leave system and its compatibility with the mark system deserves reconsideration. A person sentenced to transportation for life and kept in a Punjab Jail can under the combined operation of the mark system and the ticket-of-leave system obtain his release after putting in 16 years 310 days' confinement. A convict sentenced to 10 years' imprisonment can in like manner obtain his release after 8 years 155 days. Moreover, the convict will be subject to a relaxed discipline during 1,216 days in the former and 602 days in the latter case. Under the mark system uncombined with the ticket-of-leave, the life convict might gain his release after 18 years and 16 days in jail. and the 10 years' convict after 9 years and 5 days. The combined system therefore gives over the mark system a possible advantage of one year and 65 days, and to the term convict an advantage of 215 days.

not to mention the relaxed stringency of jail life during the intramural stages of the ticket-of-leave system. This is a reduction in the effects of sentences which seems to call for careful consideration. There is apparently no doubt that under the combined mark and ticket-of-leave system the punishment for serious crime could not be so deterring as it is in provinces where the mark system only prevails. If so, the mark system should not be combined with the ticket-of-leave system, and it seems certain that the mark system affords a better stimulus to good conduct than the ticket-of-leave system.

These views may be put to the Punjab Government and it should be asked whether it desires to maintain the present system.

(5)

No 890, dated Bombay Castle, the 26th March 1888

FROM—J Nugent, Esq, C S, Chief Secretary to the Government of Bombay

TO—The Secretary to the Government of India, Home Department

In a letter No 2274, dated 4th July 1887, the Inspector-General of Prisons at this Presidency represented to this Government that the head-quarters of his office having been removed from Poona to Bombay on its amalgamation with that of the Inspector-General of Registration and Stamps, the members of his office establishment were put to much loss owing to the higher house-rent demanded in Bombay and the increased cost of living there and recommended that, with effect from 1st April last on which date his office was removed to Bombay, the pay of his Personal Assistant be raised from Rs 250 to Rs 350 per mensem and

	Present Salary	Proposed Salary	
	Rs.	Rs,	that the salary of each member of the ministerial establishment be increased by 20 per cent. An additional ground on which the Inspector-General urged an increase in the pay of his Personal Assistant was to make the Assistant's post of sufficient value to attract to it and keep there men who had already undergone training as a Jail
Personal Assistant	.. 250	350	
Head Accountant	100	120	
Deputy "	80	96	
2nd Clerk	... 70	" 84	
3rd "	.. 60	72	
4th "	... 55	66	
5th "	.. 50	60	
6th "	.. 40	48	
7th "	.. 20	24	
Naik	... 10	..	
4 Peons	... 32	...	
	<hr/> 767	<hr/> 920	

Rs	Rs	Rs	Superintendent	A proposal was
920	767=	153		at the same time made by that

officer to reduce one Naik on Rs 10 per mensem and four peons each on Rs 8 per mensem, the net result of his proposals being an increase in the expenditure of Rs 153 per mensem as shown in the margin

2 The Inspector-General was asked by the Government to consider whether increased pay could not be provided for his Personal Assistant without additional expense to the State by grading his appointment with those of the Special Superintendents of Jails, and also, if it was possible to provide better pay for the other members of his office establishment by reducing their number. In reply in his letter No 4044, dated 19th November 1887, he stated that in his opinion the course suggested as regards the grading of the Personal Assistant with the Special Jail Superintendents could not be adopted so as to provide, without additional expense, an immediate increase of Rs 100 per mensem to that officer's pay, and that it is impossible to effect any reduction in the present ministerial establishment which is maintained at the very lowest number compatible with efficiency.

3. His Excellency the Governor in Council considers that a sufficient case has been made out for increasing the salaries of the Personal Assistant and other members of the office establishment of the Inspector-General of Prisons, but at the same time he does not see sufficient ground for raising the Personal Assistant's pay more highly proportionately than the salaries of the other members of the establishment. He is accordingly of opinion that the salaries of all the individuals should be uniformly raised by 20 per cent., the increase taking the form of local allowances and being allowed so long only as the head-quarters of the office are in Bombay, so that they can be retrenched at once if the head-quarters are at any time removed to Poona.

4 As the salary of the Personal Assistant to the Inspector-General is Rs 250 per mensem, any increase in his emoluments requires the sanction of the Government of India under Note 3, Rule 5, Chapter 16 of the Civil Account Code, Volume I. I am accordingly directed to request that you will be so good as to move that Government to sanction the grant to that officer of the proposed allowance of Rs 50 per mensem with effect from 1st April 1887.

Order—The ground that the office has been transferred from Poona to Bombay is not in itself sufficient reason for incurring increased expenditure. No doubt, the cost of living is higher in Bombay than in Poona, and the change will, therefore, bear hardly on the Personal Assistant. An allowance of Rs 25 a month would probably give him enough compensation, and if an equivalent economy could be effected elsewhere, it might be granted. The Inspector-General has already said that he cannot save the money elsewhere, but the increase cannot be allowed on any other condition. Explain this politely.

(6)

NO 139, dated Calcutta. the 7th June 1888

FROM—Reverend G W Manson, Officiating Sen or Chaplain
of the Church of Scotland

TO—The Secretary to the Government of India.

I have the honour to report, for the information of Government that the Reverend Thomas Scott, M A, an ordained minister of the Church of Scotland, has been appointed to minister at the important station of Rawalpindi, from the 1st April 1888, under the capitation system of allowances embodied in the Civil Pay and Acting Allowance Code, p 296, Section 57 c) A Chaplain from the regular establishment has been for very many years stationed at Rawalpindi, the last being the Reverend John Taylor, who was transferred last July on account of the urgent claim of the Second Highland Light Infantry with which he is at present doing duty. In order to maintain efficiently the work of the Chaplaincy which has hitherto been carried on at Rawalpindi and out-stations, the Colonial Committee and the Additional Clergy Society of the Church of Scotland have agreed to subsidise the salary of the Reverend M. Scott, who will *permanently* occupy that field, and give his whole time to the duties of the acting Chaplaincy. Mr Scott's position will be precisely similar to that of the Reverend John Crawford at Meerut, except that he will meanwhile draw a capitation allowance instead of a fixed monthly allowance.

2 In view of the Seaforth Highlanders proceeding to Rawalpindi on relief next cold season, it is satisfactory to reflect that the battalion will have under the charge of the Reverend Mr. Scott, now stationed there, the same advantage as if they had a Chaplain attached to the corps, during the period they may occupy Rawalpindi.

3 In consideration of the permanent character of Mr Scott's appointment, his qualifications for the duty, and the approximate value of his services to those of a regular Chaplain on the establishment, I would bespeak the liberal consideration of Government in permitting Rawalpindi and the Murree-Gullis to be considered one station (as during the incumbency of the Reverend Mr. Taylor), in allowing Mr. Scott to draw capitation allowance for the Murree-Gullis as well as of Rawalpindi, and in sanctioning his drawing the usual travelling allowance for the journey from Rawalpindi to the Murree-Gullis twice a month during the hot season, with effect from the first April last.

Order—There is no objection to the appointment of Mr Scott. The Murree-Gullis has always been regarded as an out-station of Rawalpindi, and could not be treated as part of the station of Rawalpindi. Mr. Taylor, who was on the regular establishment, would have received travelling allowance for visiting the Gullis.

Mr Scott, while stationed at Rawalpindi, is only entitled under the terms of the standing orders, to an allowance for the number of soldiers quartered there who attend his services. It was not intended that a Clergyman, who is in receipt of capitation allowance for soldiers quartered at the station where he resides, should if it forms part of his duty to minister to troops at another station, draw capitation allowance for these latter also. Travelling allowance at the usual rates may of course be drawn by Mr Scott for visiting the Gullis as an out-station of Rawalpindi.

(7)

NO 3521 P, dated Calcutta, the 16th November 1887

FROM—J, WARE EDGAR, Esq, C S I, Chief Secy to the
Govt of Bengal

TO—The Secretary to the Government of India.

I am directed to acknowledge the receipt of your letter No 1508, dated the 19th September last, in which you communicate the orders of the Government of India on the proposals made by this Government with a view to the reduction of the status of certain jails in Bengal, and, in reply, I am to submit the following remarks of the Lieutenant-Governor

2 In paragraph 2 of your letter under reference it is observed that the proposal to abolish fourteen appointments in the lowest grades of jailors, and at the same time to maintain all of those in the higher grades would have the effect of permanently increasing, for no apparent reason, the average pay of jailors in these provinces. Sir Steuart Bayley would, however, point out that it is only the smallest jails, entailing the minimum of responsibility and the least quantity of work, which it is proposed to abolish, and further that extra work will, under the proposed arrangement, devolve on the jailors of those jails which are not to be reduced in status. Considering the duties which jailors have to perform, and the heavy responsibility which rests upon them at all times, the Lieutenant-Governor does not consider that they are over-paid, or that a reduction of the pay now received by those in charge of the large and more important jails is desirable.

I have, &c

Order—Existing statistics shew that the scale of pay in Bengal is already a good deal higher than in other provinces, the average pay being—

					Rs
Bengal	...	.	...		134
North-Western Provinces and Oudh			...		81
Madras	...	...	..	...	113
Bombay	..	..	..	...	110

Bengal being already highly paid it is scarcely reasonable to abolish only the lower grades, and thereby raise the average pay still higher. In sanctioning the arrangements this should be pointed out and the Local Government should be requested to consider, as a separate question, whether the jailor establishment cannot be regarded so as to bring it more into accord with that elsewhere, the ground for such change being that the duties of jailors in Bengal are not more responsible than they are elsewhere

P. W. D.

FOURTH GRADE ACCOUNTANTSHIP
EXAMINATION PAPERS.

JUNE, 1888.

I—Arithmetic.

[Time allowed—4 hours]

- 1 Simplify — $\frac{7}{17} \times 3\frac{1}{8} \times 2\frac{3}{7}$, and reduce the following fractions to their lowest terms — $\frac{1,155}{168}$, $\frac{140,971}{487,621}$.
- 2 Find the value of $042\bar{6}$ of Rs 120-4-9, express as fractions in the lowest terms 19 of $\frac{1}{8}$, and $3\bar{7}$ of $\frac{1}{5}$
- 3 A debtor pays 3 annas 4 pies in the Rupee What percentage of his debt does he pay? If his total debts amounted to Rs 16,284-8-0, how much would he still owe?
- 4 A certain kind of cloth costs in England $9\frac{1}{2}d$ a yard. If the cost of freight is 3s for 72 yds and the rate of exchange is $4\frac{1}{2}d$ per Rupee, at what rate per yard must the cloth be sold in India, so as to yield a profit of 10 per cent?
- 5 If the Rupee is worth $4\frac{1}{2}d$, and 25 62 francs=1 English sovereign, how many francs will you get for Rs.1,000?
- 6 If a train 200 yds long pass a fixed object in 10 seconds, at what rate per hour is the train moving?
- 7 A can do a piece of work in 11 days, and B can do it in 17 days How long would they take to do it together?
- 8 The wages of one man, one woman and three children amount to 30 Rupees a week The man and one children earn together four times as much as the woman The man and three children earn five times as much as the woman. Find the wages of each
- 9 A tea-dealer has teas worth Rs 2-4-0 and Re 1-8-0 a pound respectively, which he mixes, taking two pounds of the former to one pound of the latter, and sells the mixture at Rs 2-0-0 a pound What does he gain or lose per cent?
- 10 A person sells Rs.10,000 of $4\frac{1}{2}$ per cent. Govt. Paper at 106, and invests in Shares paying 8 per cent. What must he pay for them so as to be neither a gainer nor loser?

11 *A* and *B* were partners for 12 months *A* advanced Rs 400 for the first three months, and then Rs 750 more *B* advanced Rs 500 for the first five months, and then Rs 450 more They gained Rs 1,020 What should each receive ?

12 A lawn 400 ft \times 120 ft has to be raised 2 ft Cost of raising earth is Rs 5 per 1000 cubic feet, cost of turfing 10 annas a hundred square feet Calculate the expenditure, adding 3 per cent. for supervision

13 Find by Practice the value of 2 tons 12 cwt. 3 qrs 7 lbs at £3-17-6½ a ton

14 *A* and *B* rent a field for £60, *A* puts in 10 horses for 1½ months, 30 oxen for 2 months and 100 sheep for 3½ months *B* puts in 20 horses for 1 month, 40 oxen for 1½ months and 200 sheep for 4 months If the food consumed in the same time by a horse, an ox, and a sheep be in the proportion of 3, 2 and 1, find the portion of the rent of the field which each must pay

II—Mensuration.

[Time allowed—2 hours]

1 The length of the chord of an arc is 50½ feet, and the chord of half the arc is 30½ feet, what is the length of the arc ?

2 The diameter of a wheel is 28 inches, find how many revolutions the wheel makes in travelling half a mile.

3 How many square yards of canvas will be required to make a conical tent, the radius of its base being 6 feet, and altitude 10 feet ?

4 How many acres are there in a four-sided field, one diagonal measuring 950 yards, and the perpendiculars on it from the other two angles being 135 and 210 yards respectively ?

5 If a pressure of 15 lbs per square inch be applied to a circular plate 3 feet in diameter, what is the total pressure in tons, cwt., qrs, and lbs ?

6 A prism is 6 inches high, and the sides of its triangular base are 2, 3 and 4 inches, find its volume in cubic inches.

7 A cubical box, 1 inch in the side, internal measurement, is filled with water and 8 equal spheres, ½ inch in diameter, are placed in it, how many cubic inches of water will remain in the box ?

8 The diameter of a sphere is 18 feet, this sphere is divided into two segments, one of which is twice as high as the other, find the volume of each

III—Book-keeping.

[Time allowed—3 hours]

1 What is Book-keeping? Explain the differences between Book-keeping by Single Entry and by Double Entry

2. Explain the use of the Cash-book What is the nature of the items that should appear on the Debtor and on the Creditor sides? What should the balance represent? On which side should it always fall and why?

3 Name the principal books used by a merchant who keeps his books by Double Entry

4 Which of the books generally used in Double Entry is not used in Single Entry, and why is it not used?

5 Explain the use of the Ledger

6 What is meant by posting the Ledger?

7 What is the first entry a merchant should make in his books on starting business?

8. Explain the term 'Balance' What is meant by balancing the Ledger, and what are the objects with which this is done?

9 The total of the entries on the Debtor side of a Profit and Loss Account is greater than the total of those on the Creditor side What does the difference represent, and what do the entries on each side of the account represent?

10. A tradesman *A* sells goods to *B* to the value of Rs 2,000, *B* pays *A* Rs 1,000 in cash, and also gives him a bill on *C* for Rs 1,000 What entries would *A* and *B* make in their books? If the bill is dishonoured when due, are any further entries then necessary? If so, name them and state how the accounts of *A* and *C* should stand in *B*'s books in respect of these transactions.

1889.

I—Arithmetic.

[Time allowed—4 hours]

1. Simplify.—

$\frac{2}{3}(\frac{1}{2} \text{ of } 6\frac{2}{3} - \frac{2}{3}) + \frac{2}{3} \times 1\frac{1}{2}(\frac{7}{8} - 1)$, and reduce the following fractions to their lowest terms $\frac{6,068}{13,653}$, $\frac{7,526}{48,913}$.

2 Extract the square root of 290,521, and the cube root of 250,047

3 Find the values of 102 of £2-6-4, and $\frac{2}{3}$ of $\frac{1}{6}$ of $\frac{7}{8}$ of Rs.100.

4 Find by Practice the value of 4 tons 3 cwt 2 qrs. 16 lbs at £1-6-6½ a ton

5 If silver, of which 222 parts in 240 are pure silver is worth 42d an ounce What is the value of a Rupee whose fineness is 979 parts in a thousand, and whose weight is 7 dwt. 12 grs. ?

6 If $\frac{2}{3}$ rd of a sheep is worth 4 Rupees, and $\frac{3}{4}$ th of a sheep is worth $\frac{8}{1000}$ th of a horse ; what will it cost to provide a regiment with 800 horses ?

7. Find the difference between the Simple and Compound Interest of Rs.256 in 3 years at 4½ per cent.

8 Four merchants, *A*, *B*, *C* and *D*, trade together *A*'s stock of Rs 3,000 was in trade for 12 months ; *B*'s stock of Rs 3,300 for 10 months , *C*'s of Rs 3,750 for 8 months ; and *D*'s of Rs 3,950 for 6 months If the whole gain was Rs 7,230, how much ought each to receive ?

9 A tradesman adds 32 per cent. to the cost price of his goods, and gives his customers a reduction of 10 per cent. ; what profit does he make ?

10 If 7 horses and 5 oxen eat up the grass of an enclosure in 74 days, in what time could 5 horses and 7 oxen eat up the grass of the enclosure ?

11 At 6½ per cent. for what sum should goods be insured which are worth Rs 3,875 in order that in case of loss the owner may recover their value together with the premium paid ?

12. Explain the distinction between True Discount and Banker's Discount. Does the creditor or the debtor gain by computing interest instead of discount ?

13 A person invests Rs 22,000 in 4 per cent. Government Paper at 98½, and sells out at 99 He then buys 4½ per cent. Paper at 103½ What is the difference in his annual income ?

14. A goods train leaves the Howrah Station 14 hours before the mail train If the goods train travels at 20 miles an hour, and the mail train at 35, at what distance from Howrah will the mail overtake the goods train , and how many hours before the mail should the goods train start, so that the one should overtake the other 1,000 miles from Howrah ?

II—Mensuration.

[Time allowed—2 hours]

1 Find the area in square feet of an equilateral triangle, whose side is 36 feet.

2 How many square yards are there in a trapezium whose diagonal measures 126 feet, 3 inches, and perpendiculars 58 5 feet, and 65 75 feet ?

3 What is the area of a segment, greater than a semi-circle, whose chord is 30 feet, and height 20 feet ?

4 The inner diameter of a circular building is 73 25 feet, and the thickness of the wall 21 inches, how many square feet of ground does the wall occupy ?

5. From a timber plank, 16 inches breadth, 6 square feet are to be sawn off, at what distance from the end must the cut be made ?

6 The annual rent of a triangular field is £43-15, its base measures 25, perpendicular 14 chains, what is it let for per acre ? [One chain = 66 feet]

7 The altitude of a cylinder is 20 inches, and its diameter 10 inches, what is the altitude of another cylinder, whose volume is twice as much, its diameter being 30 inches ?

8 How many bricks, each 8 inches by 4 inches, by 3 inches, will build a wall, 200 feet long, 10 feet high, and 1 foot thick ?

9 A leaden pipe 12 feet long weighs 100 lbs, find the thickness of the lead, the internal diameter being 12 inches [Specific gravity of lead = 11 32]

10 If a ballon is composed of 1,000 yards of silk, $\frac{3}{4}$ th of a yard wide, what is its diameter, supposing it to be a perfect sphere ? Answer in yards

III—Book-keeping.

[Time allowed—3 hours]

1 Explain the following terms —Assets, Liabilities, Capital, Dividend

2 State the heads under which the property of persons in business is composed.

3 What is Book-keeping by Single Entry, and for what descriptions of business is it generally used ?

4 What are the advantages of Double Entry over Single Entry ?

5 Detail the principal books used in Book-keeping by Double Entry

6. Explain the use of the Day-book, and the Invoice-book

7 What is meant by discounting a bill, retiring a bill, and protesting a bill ?

8. How should the following accounts be closed —Trade Expenses, Discount, Profit and Loss, Merchandise ?

9. Describe the process of balancing and closing a set of books kept by Double Entry

10 What is the difference between 'Personal' and 'Impersonal' Accounts ?

1890.

I.—Arithmetic.

[Time allowed—4 hours]

- 1 (a) Simplify $\frac{11\frac{7}{8} \times 1\frac{4}{11}}{1\frac{1}{2} \times 2\frac{3}{4}}$
 (b) What is the highest number that will exactly divide 385 and 495?
2. (a) Reduce £2-6-4½ to the decimal of £9
 (b) Add $\frac{.63}{56}$ to $\frac{9.9}{36}$
3. By practice find the value of 12 acres, 1 rood, 17 poles, at £2-3 the acre
4. A man can copy a letter containing 50 lines, 14 times in 3 hours, how long will he take to make 16 copies of another containing 35 lines?
5. Divide Rs 30 among 9 men, 3 women, and 14 children so that each man gets Re.1-8 more than a woman, and each woman Re 1 more than twice as much as a child
6. Ninety per cent of a school pass in spelling, and 85 per cent in arithmetic, 174 pass in both subjects, and no child fails in both. How many are there in the school?
7. Find the difference between the Simple and Compound Interest on Rs.2,000 for 2 years at 6½ per cent
8. Find the present worth of the following bill.—For £119 drawn on April 16th at 6 months, discounted May 26th at 5 per cent per annum
9. Determine the rate per cent paid by some stock—
 (a) When a holder of £3,720 receives £139-10 income
 (b) When an income of £46-4 is obtained by investing £924 at 105
10. Find to 3 decimal places the square root of .00099. Find the cube root of $\frac{27}{64}$.
11. Selling out stock from the 5 per cent, at 108 and investing the proceeds in the 4 per cent at 96, a man obtains an income of £162. What was his income before the transfer?
12. A and B can separately finish some work in 4½ hours and 2½ hours. A, B and C can together do it in 1½ hours. How long will C take to do it alone?

13 When will the hands of a clock be at right angles to one another ?

- (a) Between 4 and 5
- (b) Between 10 and 11
- (c) Between 1 and 2

14 If 5 lbs of tea can be exchanged for 8 lbs. of coffee, 2 lbs of coffee for 15 lbs of sugar, 7 lbs of sugar for 12 eggs ; how many eggs will be given in exchange for 14 lbs of tea ?

15. A man hired himself out on the following conditions :—

For every day he worked he was to receive Re.1-4, but for each day he remained idle, he was to get no pay, and forfeit 10 annas. After 40 days' service he had to receive Rs 27-8 ; how many days did he work ?

16 Find the value in Rupees and decimals of $0\frac{3}{4}$ of Rs 41-6-3 + 0 526 of £111-7-9. The value of a Rupee being 1s 4½d.

II—Mensuration.

[Time allowed—2 hours]

1 Three circles are drawn with centres at angular points of an equilateral triangle, so as to touch each other Find the area included between them, the side of the triangle being 10 feet.

2. A circle is divided into 2 segments by a chord subtending an angle of 90 degrees at the centre , what ratio exists between the areas of the segments ?

3 The chord of an arc is 40 feet, and the chord of half this arc is 25 feet. Find the side of the greatest square which can be inscribed in this segment

4 A trapezoid, the parallel sides of which are as 3 : 4, is to be cut from a rectangular board 12 feet long and 2 feet wide. Find the lengths of the parallel sides, in feet and inches, so that the area of the trapezoid may be one-third of the board.

5 How many pounds of water will be contained in a hollow sphere, 12 inches in internal diameter ?

6 Describe the French system of measures called the Metric System

Define .—Metre, Litre and Gramme

7. Determine the excess of 15 feet square over 15 square feet.

8. The volume of a cube is 5 cubic feet, 621 cubic inches. Find the length of the cube in inches

III—Book-keeping.

[Time allowed—3 hours]

1 Under what heads is the property of persons in business be comprised ?

2 Name the most important books used in Book-keeping.

3. Describe the Day-book and Invoice-book, giving brief examples.

4 What advantages has Book-keeping by Double Entry over Book-keeping by Single Entry ?

5 *A* receives from *C* a bill accepted by *B* for goods sold and places the bill to *C*'s credit. The bill is dishonoured when due. How would the account appear in *A*'s ledger ?

6 State in the form of an account between *X* and *Y* the following transactions .—

X receives from *Y* a consignment of goods of the value of Rs 10,000 for sale, on the understanding that he shall be allowed 5 per cent on the amount of all sales, and also his expenses. *X* sells goods to the amount of Rs 9,000, on which his expenses are Rs 150, and returns *Y* goods to the value of Rs 1,000

1891.

I—Arithmetic.

[Time allowed—4 hours.]

1. Simplify the expressions .—

$$(a) \frac{1 - \frac{1}{2}\{1 - \frac{1}{2}(1 - \frac{1}{2})\}}{1 - \frac{1}{2}\{1 - \frac{1}{2}(1 - \frac{1}{2})\}}.$$

$$(b) \frac{\frac{1}{2} \times \frac{5}{6} + \frac{2}{3} \times \frac{7}{8} - \frac{2}{5}(\frac{1}{4} - \frac{5}{8})}{\frac{3}{4}(\frac{4}{5} - \frac{1}{2}) - \frac{1}{6}(\frac{1}{2} - \frac{3}{8})}.$$

2 The imperial gallon contains 277 274 cubic inches, and one hundred litres contain 6102 379 cubic inches ; determine the value of the litre in terms of the quart

3 A ditch can be filled by one sluice alone in 12 hours and by another in 15 hours , in what time will it be filled if both are opened together ?

4 Divide '00475 by 000237 to four places of decimals ; also find the value of $2\frac{7}{8}$ of a shilling, and $2\frac{3}{4}$ of a £

5 Extract the square root of 13716, and the cube root of 5 000211.

6 A father left $\frac{2}{5}$ ths of his property to one son and $\frac{1}{4}$ of $\frac{8}{9}$ of $\frac{5}{6}$ of the remainder to a second, and the rest to a third. The difference between the shares of the second and third was £1200. What was the share of each?

7 Divide £16,815 among three persons *A*, *B* and *C*, so that *A*'s share shall be to *B*'s share as 3 : 7 and *B*'s to *C*'s as 6 : 5

8 A man borrows the money to build a house at 6 per cent interest and before doing so agrees to let the house when built for Rs 20 a month, the owner to pay the taxes, which amounts to Rs 3 a month. If the house cost Rs 1,800 to build, what is the annual profit per cent?

9 A person possesses Rs 30,000 worth of Govt $4\frac{1}{2}$ per cent Paper. He wishes to convert it into sterling, and can do so either by selling in India and remitting to England, or by purchasing enfaced Rupee-paper. If Rs 100 worth of paper is quoted at Rs 102-2 and the rate of exchange is 1s $4\frac{1}{2}$ d, also if enfaced Rupee-paper is £75 $\frac{1}{4}$ for Rs 1,000 worth of Government Paper, which would be the more profitable transaction?

10 If the cost of constructing a railway is three million pounds sterling—one-third of which was money borrowed on mortgage at 5 per cent., and the remaining two-thirds held in shares, what must be the average weekly receipts, so as to pay the shareholders 6 per cent, the working expenses of the railway being 45 per cent of the gross receipts?

11. A hare starts 40 yards from a greyhound, and is not perceived until she has been going for 40 seconds. If she goes at the rate of 10 miles an hour, and the dog, after viewing her follows at 18 miles an hour, what time will elapse before the dog catches the hare, and what distance will be run by the dog?

12 Find by Practice the value of 1 ton 5 cwt 1 qr 12 lbs at £1-6-10 a ton

13 What is the Simple Interest on Rs.18,467-10-6 at $4\frac{1}{2}$ per cent for eight years?

14 Find the Compound Interest on £286-7-6 for $2\frac{1}{2}$ years at 4 per cent

15 At noon on the 3rd of January, my watch is 10 minutes, 41 seconds too slow, at the same hour on the 14th February it is found to be 8 minutes, 19 seconds too fast; what is its daily rate of gaining, and what was the correct time on the 18th January, when my watch showed 3 hours 26 minutes P.M.?

16 How much must I pay for insuring a vessel for Rs 38,000, if the insurance rate is $2\frac{1}{2}$ per cent, and brokerage 4 pies in every rupee paid as premium?

II—Mensuration

[Time allowed—2 hours]

1 A metre is 39 37 inches, find the number of cubic feet in a cube, whose side is one metre

2 The height of a right circular cylinder is 4 feet, find the height of a similar cylinder of 9 times the volume

3 A square pole 2 inches wide is cut through a solid cylinder, of which the radius is $\sqrt{2}$ inches, so that the axis of the pole cuts at right angles the axis of the cylinder, how many cubic inches of the material is cut away?

4 The weights of two globes are as 9 to 25, the weights of a cubic inch of the substances composing them are as 15 to 9, compare the diameters of the globes.

5 Find the side of an equilateral triangle inscribed in a circle, whose radius is one foot

6 The bottom of a tank is a square whose area is an acre, it is ten feet deep, and the slope of its sides is 1 5 horizontal to 1 vertical, how many cubic feet of water will it hold?

7. How much of the earth's surface could be seen by a person raised $\frac{1}{n}$ th part of the diameter above it?

8 The area of the base of a frustum of a regular hexagonal pyramid is double the area of the top, the perimeter of the top is 6 feet, and the slant height 9 feet, find the area of the whole surface in square feet

III—Book-keeping.

[Time allowed—4 hours]

1 What is the difference between 'Personal' and 'Real' accounts?

2 What is a 'Trial balance'?

3 What is a Stock Book? Give a description of it and state its uses

4 On the blank forms given post a Cash-book and Ledger, Single Entry, (J. Brown and Goods-General Account), from the transactions given—

Transactions of T. Smith:—

						Rs
1st January, 1891	Cash in hand	...	...	...	...	15,000
"	Goods	...	...	...	...	3,000
2nd	Goods sold for cash to J. Brown	...	...	...	..	55
"	Goods bought for cash	...	...	...	...	100

				Rs
3rd January, 1891	Goods sold for cash	...	...	500
"	"	Paid to J Brown	..	50
"	"	Paid trade expenses—Postage Stamps	..	3
"	"	Sold goods to J Brown	...	250
"	"	Paid trade expenses—Salaries	..	200
4th	"	Received from J Brown	..	175
5th	"	Bought goods of J Brown	..	50
7th	"	Bought goods for cash	...	300
8th	"	Bought goods of J Brown	...	200
9th	"	Sold goods to J Brown for cash	..	1,000
11th	"	Paid into Bank	...	1,000
13th	"	Paid trade expenses—Salaries	.	100
"	"	Ditto —Rent	..	150
"	"	Ditto —Taxes	...	25
14th	"	Advanced to clerk for petty expenses	..	5
15th	"	Drawn from Bank for private expenses	..	100
16th	"	Paid cash for repairs to business premises	..	200
17th	"	My acceptance of J Brown's draft	..	
		due this day, paid by cheque	...	200
18th	"	Sold goods for cash	..	500
20th	"	Bought goods for cash	..	1,000
23rd	"	Paid cash for shop furniture	...	100
24th	"	Sold goods to J Brown	..	100
25th	"	Received from J Brown	...	200
"	"	Discount allowed	..	10
28th	"	Drawn from bank for private expenses	...	50
31st	"	Paid into Bank	...	500
"	"	Goods in hand at end of January, as	..	
		per stock-book	...	2171-4

5 When a merchant meets a draft accepted by him, which of his books are affected ?

6. Explain the meaning of the following terms —

Discount Profit. Balance of an Account Bill of Lading Account
Sale Letter of Credit

1892

I—Arithmetic.

[Time allowed—4 hours]

1 Simplify —

$$(a) \frac{2\frac{1}{2} \text{ of } (\frac{3}{4} - \frac{1}{2})}{\frac{7}{8} \text{ of } (3 - \frac{1}{2}) (\frac{1}{2} - \frac{1}{4})} \text{ of } \left\{ \frac{\frac{8}{15} - \frac{6}{15}}{\frac{1}{15} + \frac{1}{15}} - \frac{8\frac{1}{2} + 4\frac{1}{2}}{5\frac{1}{4} \text{ of } 7\frac{1}{2}} + \frac{5\frac{5}{8} - 2\frac{3}{8}}{\frac{1}{8} - \frac{1}{16}} \right\}$$

$$(b) \frac{0759}{27143 - \frac{1}{2}} \text{ of } \frac{1475}{326 - \frac{1}{10}}.$$

2. Find the value of .—

$$(a) \frac{1}{2^2} + \frac{2}{2^3} + \frac{3}{2^4} + \frac{4}{2^5} + \frac{5}{2^6} + \frac{6}{2^7}.$$

$$(b) \frac{25 + \sqrt{10}}{25 - \sqrt{10}} + \frac{17 - \sqrt{20}}{15 + \sqrt{20}}.$$

3 Subtract the least of the following fractions .—

$\frac{9}{15}, \frac{7}{18}, \frac{5}{11}, \frac{9}{18}$, from the greatest, and the sum of the two least from the sum of the two greatest, and find the difference of these two differences

4 Find the square root and cube root of 12 to four places of decimals

5 Find the L. C. M. and G. C. M. of 98 766 and 285138.

6 A metre is one-ten millionth part of a quadrant of the earth's surface Find in miles the length of a meridian drawn from the North to the South Pole [1 metre=39 3708 inches]

7. What is the value of $4\frac{1}{2}$ of $\frac{1}{2}$ of 3s 7 $\frac{1}{2}$ d ? Reduce it to the decimal of £1.

8 Find by Practice the value of 15 tons 13 cwt 37 lbs at Rs 9-9-6 per ton

9 A contractor agrees to do a piece of work for Rs 2,000 in 5 days, subject to a fine of Rs 100 for every day or part of a day after the fifth on which the work is not finished He engages 30 men and after three days $\frac{2}{5}$ of the work is done He then engages 10 extra men When will the work be finished and how much will he receive ?

10 What will be the cost of remitting to England £134-16-5 the rate of exchange being is 3s 8 $\frac{1}{2}$ d and the charges $\frac{1}{2}$ per cent ?

11. Find the Compound Interest on £525-15-6 @ 4 $\frac{1}{2}$ per cent for 4 years

12 The Receipts of a Company are divided as follows .—

Guaranteed Dividend on $\frac{1}{2}$ of Capital 5 per cent. Reserve Fund 10 per cent Working expenses 48 per cent The remainder £48,000 is divided as a 4 per cent dividend among the other holders of stock. Find the Receipts and the Capital.

13 A man has, Rs 6,000, one-fourth he invests on 4 $\frac{1}{2}$ per cent Municipal Debentures at Rs 107-8, one-fourth in a mortgage at 5 $\frac{1}{2}$ per cent, one-fourth in 4 per cent Government Paper at Rs 108-14, and one-fourth he leaves at deposit in a Bank at 1 $\frac{1}{2}$ per cent. What is his income, income-tax being 5 ptes in the Rupee ?

14 A workman was engaged for one year at 30s a week. During 13 weeks he did no work, during 6 weeks he worked half-

time, and during 3 weeks he worked only 2 days per week How much did he earn during the whole year?

II—Mensuration.

[Time allowed—2 hours]

1 The section of a canal is 32 feet wide at top, 14 feet wide at bottom, and 8 feet deep How many cubic yards were excavated in a mile of a canal? Also if the surface of the water be 26 feet wide, what is its depth?

2 A log of oak is 15 feet long, 18 inches broad, and 12 inches thick, at what distance from one end must the log be cut that the smaller portion may weigh 4 cwt, supposing one ton of oak to contain 36 025 cwt

3 A square pyramid is 12 feet high, and the sides of the base are 3 feet, find its volume At what distance from the vertex would a horizontal plane bisect the solid?

4 A trough is 18 feet long, 2 feet wide at top, 1 foot wide at bottom, and 1 foot deep How many gallons will it contain when full, and how many inches will the water sink if 120 gallons be withdrawn?

5 Find the number of cubic feet in a log, the ends of which are rectangles, the sides of the greater being 16 and 12 inches, and the corresponding sides of the other, 10 and 18 inches, the length being 40 feet

6 Find the area of a regular octagon, whose side is 10 feet

7 Three men have equal shares in a grindstone, 4 feet in diameter, and they agree not to grind down more than one foot in all What parts of the diameter may each grind down?

8 A hollow iron sphere, 8 inches external diameter weighs half as much as a solid sphere of the same diameter What is the thickness of the metal in inches?

III—Book-keeping.

[Time allowed—4 hours]

1 What is an Account-current? Describe the Day-book and Invoice-book

2 Distinguish between Debit and Credit

3 Describe the process of balancing and closing a set of books by Double Entry.

4 Transactions of W Williams

Post the following transactions by Single Entry into Day-book,

Invoice-book, Cash-book, Bank account and Goods account, and compare W. William's position at the end of the month with his position at the beginning of the month —

W WILLIAMS

1st January 1892, Cash in hand	...	...	Rs	200
Cash in Bank	...	...	"	5,000
Due from J Brown	..	...	"	500
Due to T Smith	...	..	"	700
Goods in stock	.	..	"	2,000

Detail of stock in hand

500 yards A. Cloth at Rs 2 per yard	..	Rs	1,000
10 dozen A Whisky at Rs 50 per doz	...	"	500
10 do A Claret at Rs 25 per doz	...	"	250
5 do A Port at Rs 50 per doz	...	"	250

TOTAL Rs 2,000

Transactions of month

1st Jany	Bought 50 yards C Cloth at Re 1-8			
	from E and Co	...	Rs	75
"	Bought 5 dozen B Whisky at Rs 40			
	from E and Co			200
2nd "	Sold for cash, 4 doz. A Claret at Rs 27		"	108
	Sent to Bank	...	"	108
3rd "	Paid trade expenses by Cheque—			
	Rent	Rs 150		
	Taxes	... .. 60		
				210
4th "	Paid trade expenses—Cash—Salaries	...	"	190
5th "	Drew from Bank for personal expenses	..	"	100
6th "	Sold A & Co 4 doz A. Claret at Rs 27	..	"	108
7th "	Sold for Cash 5 doz. Port at Rs 51	.	"	255
8th "	Bought 7 dozen B Claret at Rs 24			
	from E and Co	..	"	168
9th "	Bought 5 dozen C Whisky at Rs 36			
	from E and Co	...	"	180
10th "	Sold for cash 5 doz A Whisky at Rs 52	...	"	260
11th "	Bought 150 yards B Cloth at Re 1-12			
	from E and Co	..	"	262-8
12th "	Paid trade expenses—			
	Stamp	.. Rs 10		
	Petty	... .. 5		
				15
13th "	Paid trade expenses—furniture	...	"	200
14th "	Paid E and Co by cheque	...	"	1,053-8

W. Williams—(Concluded)

Transactions of month—(Concluded)

15th January,	J Brown paid me cash	Rs	500
16th	„ Bought 50 yds A Cloth for cash at Rs 2	„	100
17th	„ Sent to Bank	„	400
18th	„ Paid T Smith on account by cheque	„	350
19th	„ Sold 500 yds A Cloth for cash at Rs 2-2		1,062-8
20th	„ Paid T Smith balance of account in cash	„	350
21st	„ Sent to Bank	„	600
22nd	„ Drew from Bank for personal expenses	„	100
23rd	„ Paid trade expenses, petty	„	10
25th	„ A and Co paid me in cash	„	168

5. What is meant by discounting a bill, honouring it, taking it up, returning it, endorsing it, and protesting it?

6 Define —Commission, Dividend, Power-of-Attorney, Invoice, Capital, Exchange.

1893.

I—Arithmetic.

[Time allowed—4 hours]

1 Simplify —

$$\frac{\left(\frac{1}{2} + \frac{3}{4}\right) \text{ of } \left(\frac{2}{3} + \frac{1}{2}\right) + \left(\frac{1}{2} + \frac{1}{3}\right) \text{ of } \left(\frac{2}{3} + \frac{3}{4}\right) + \left(\frac{3}{4} + \frac{1}{2}\right) \text{ of } \left(\frac{1}{2} + \frac{3}{4}\right)}{\frac{1}{2} \text{ of } \left(\frac{2}{3} + \frac{3}{4} + \frac{1}{2}\right) + \frac{1}{3} \text{ of } \left(\frac{1}{2} + \frac{3}{4} + \frac{2}{3}\right)}$$

2 Find to five places of decimals the value of .—

$$1 + 1 + \frac{1}{1 \times 2} + \frac{1}{1 \times 2 \times 3} + \frac{1}{1 \times 2 \times 3 \times 4} + \frac{1}{1 \times 2 \times 3 \times 4 \times 5}$$

3 Calculate the value to four decimal places of—

$$\sqrt{\left\{ \frac{\sqrt{13} + 3}{\sqrt{13} - 3} \right\}}$$

4 Find the value of $3\frac{1}{2}$ of 9, $2\frac{1}{2}$ of $\frac{5}{8}$ of 075 of £10 + 05 of 1 125 of £1-13-4, and express the result as a decimal of £50

5 Find by Practice the value of 175 tons 13 cwts 57 lbs at £13-7-5 per ton

6 Given that the ratio of the circumference of a circle to its diameter is 3 1416, find the distance moved over in 3 hours by a point on the rim of a fly-wheel, of 6 feet radius, which turns round 35 times a minute Express your answer in miles

7. A square garden, whose side is 1,824 feet, has a bed all round it, 8 feet 6 inches wide In the centre there is a square bed containing

1,825 square feet, and 4 circular beds, each of 14 feet diameter. The rest is to be covered with turf. Find the cost of laying down the turf at 10d per square yard.

8 A bill for £23-13-7 has to be paid in England by a remittance from India, when exchange is at 1s 2 $\frac{1}{2}$ d. What sum in Indian money must be remitted allowing 1 per cent for commission?

9. Find the difference between the simple and compound interest on £2,718-15 for 2 years at 3 per cent.

10 The capital of a company consisted of £5,00,000. The working expenses for the first year amounted to £22,916-13-4, and the whole of the net profit was divided in dividends. Next year the working expenses diminished by $\frac{1}{2}$, and the gross receipts increased by $\frac{1}{2}$, and a dividend of 5 $\frac{1}{2}$ per cent was paid. What was the dividend in the first year?

11 What would be the difference in income obtained by investing Rs 12,345 in 4 per cent Government paper at Rs 104-2 and in 4 $\frac{1}{2}$ per cent Municipal Debentures at Rs. 106-8?

12 A merchant mixes two qualities of tea in the proportion of two parts of the cheaper to one part of the dearer, and gains a profit of 25 per cent. by selling the mixture at 2s 11d per lb. By mixing them in the proportion of 3 parts of the cheaper to 2 parts of the dearer, and selling the mixture at 3s per lb he gains the same rate of profit. Find the prices he paid for the two qualities.

13 A, B, C are three pipes to a tank. A can fill it in 2 hours, B in 4 hours, C can empty it in 1 $\frac{1}{2}$ hours. A is opened at mid-day, B at 1 P.M., and C at 1-30 P.M. How much water will be in the tank at 2-30 P.M.?

II—Mensuration.

[Time allowed—2 hours]

1 The parallel sides of a trapezoidal field, the area of which is 30 acres, are 12 and 18 chains respectively. Find the perpendicular distance between these sides.

2 The sides of a triangle are $2 + \sqrt{2}$, $2 - \sqrt{2}$, and 3; find its area.

3 What must be the diameter of a carriage wheel, in order that it may make 1,000 revolutions in 2 miles?

4 Find the area in square feet of the segment of a circle, whose height is one-half of the radius, when the radius of the circle is 1 foot.

5 The paving of a circular court cost £50 at the rate of 3s. 4d. per square yard. What is its circumference in feet?

6 Find the number of cubic feet of air in a conical tent 10 feet high, and 14 feet in diameter. What would be the cost of tent at 8 annas a square yard ?

7 An arch 30 feet radius and 30 feet span is 2 feet thick. If the breadth is 20 feet, find the cost of the arch at Rs 30 per hundred cubic feet

8 State the prismoidal formula, and apply it to find the volume of a cutting from the following data —

Depths at three successive pegs 100 feet apart are 3, 4 and 5 feet, bottom width 40 feet, side slopes 1 to 1

III—Book-keeping

[Time allowed—4 hours]

1 Describe how the Day-book and Invoice-book are posted into the Ledger, giving examples, 6 entries in each case

2 Distinguish between Double Entry and Single Entry, and say which system is the better, giving reasons

3 Describe very briefly—

Day-book	Journal.	Stock-book
Invoice-book	Ledger	Warehouse-book

4 On the 1st January 1893, the books of J Brown opened with the following balances —

Business premises, valued at	.	.	Rs 20,000
Office gharry	...	...	" 500
Harness	..	...	" 100
Furniture	...	..	" 1,000
Goods	...	...	" 5,000
Cash in hand	..	...	" 150
„ at Bank	..	...	" 2,000
Due by A Bayley	.	.	" 250
„ R Robinson	.	...	" 300
Due to W Smith	.	...	" 50
„ J Jones	..	..	" 75

Detail of Goods

300 yards of cloth, A. quality, at Rs 3 a yard	...	Rs. 900
550 „ „ B „ „ 2 „	..	" 1,100
Carried over	...	" 2,000

Detail of Goods—(Concluded)

	Brought forward	...	Rs.	2,000
1,000 yards of cloth, C quality at Re 1 a yard		...	"	1,000
10 dozen Champagne, at Rs 80 per dozen		..	"	800
5 " Hock " 30 "		..	"	150
30 " Whisky " 30 "		...	"	900
5,000 Cigars, at Rs 30 per thousand		...	"	150
				<hr/>
				TOTAL Rs 5,000

Transactions

1st January, Sold to Anderson & Co —

	250 yds A quality cloth at Rs 4 per yard	Rs	1,000
	300 " B " " " Rs 2-8 "	"	750
	5 dozen Champagne, at Rs 90 per dozen	"	450
3rd "	Bought from Smith & Co —		
	500 yds A quality cloth at Rs.3 per yard	"	1,500
	1,000 " C " " " Re 1 " "	"	1,000
	1,000 " Long Cloth at 4 annas per yard	"	250
4th "	R. Robinson paid J Brown, cash	...	300
	Paid trade expenses, cash taxes	...	50
6th "	Bought horse for office gharry by cheque	"	450
7th "	Sold 350 yards A quality cloth for cash]		
	at Rs 3-8 per yard	...	Rs. 1,925
	Sent to Bank	...	1,500
	Paid trade expenses, cash—		
	Rent ... Rs.200		
	Stamps . " 20		
	Petty ... " 5		
			<hr/>
		Rs	225
8th "	Drew from Bank for personal expenses	"	100
	Sold for cash 10 dozen Whisky at Rs 32		
	per dozen .. ...	...	320
	Bought 20 dozen Hock, at Rs 30 per doz		
	Paid cash . Rs 100		
	Cheque " 500		
			<hr/>
		Rs	600
10th "	Sold 1,000 yards C quality cloth, at Re 1-4,		
	to Bridges & Co " "	...	1,250
11th "	Paid trade expenses, cash—office desk	"	50
14th "	Sold 2,000 cigars to Mr Martin, at Rs.35		
	per thousand ...	...	70
18th "	Sold 15 doz Hock, at Rs.33, to Bridges		
	& Co " "	...	495
20th "	Bridges & Co paid J Brown by cheque		
	and credited in Bank	...	1,745

Transactions—(Continued)

21st January,	Drew from Bank, personal expenses—	Rs	100
25th „	Sold 1,000 yards Long Cloth for cash at 5 annas per yard	...	312-8
	Bought from Atkins & Co, 5 dozen Champagne, at Rs 80	...	400
27th „	Sold 10 dozen Champagne for cash at Rs 82	...	820
29th „	Sold 10 doz Hock for cash at Rs 33	...	330
30th „	Anderson & Co, paid cash to J Brown	...	2,200
	Sent to Bank	...	2,000
31st „	Sent to Bank	...	2,000

Post the above transactions by Single Entry into Day-book, Invoice-book, Cash-book, Bank account, Goods account, and the several Ledger accounts, and compare J Brown's position at the end of the month with his position at the beginning of the month

5. I have an account at the Bank of Bengal, and my transactions during December, 1892, were as follows.—

1st December,	Balance at credit	...	Rs.	510
3rd „	Cheque given in favor of A	.	„	50
5th „	Sent to Bank	...	„	400
7th „	Cheque given in favor of B	...	„	300
10th „	Sent to Bank	...	„	300
18th „	Cheque given in favor of C	...	„	500
20th „	Sent to Bank	...	„	600
25th „	Cheque given in favor of D	...	„	150
31st „	Sent to Bank	...	„	120
	Cheque given in favor of E	...	„	75
	„ „ F	...	„	50
	„ „ G	...	„	300
	„ „ H	..	„	506

When my Pass-book comes back from the Bank in January, I find that my cheques in favor of D, E and G have not been presented

Give closing balances, 31st December, as per counterfoil of my Cheque-book and Bank Pass-book respectively.

If all the cheques had been cashed, what would have been the result?

6 Describe the following —

Account-current	Bill-of-exchange	Bill-of-sale
Account-sale	Bill-of-lading	Capital

1894

I—Arithmetic

[Time allowed—4 hours]

1 Simplify :—

$$\frac{(\frac{1}{2} + 2\frac{1}{2}) \text{ of } \frac{7}{8}(3\frac{3}{8} - 2\frac{1}{2}) + (2\frac{3}{4} - \frac{1}{2})(7\frac{1}{2} + \frac{5}{8}) - (\frac{3}{4} + 1\frac{5}{8})(\frac{1}{2} + 1\frac{1}{4})}{\frac{1}{2} + \frac{3}{8} + \frac{5}{7} + \frac{7}{9} + 1\frac{8}{9}}$$

2 Find to five decimal places the value of :—

$$\frac{1}{1 \times 3} + \frac{1}{3 \times 3^2} + \frac{1}{5 \times 3^3} + \frac{1}{7 \times 3^4} + \frac{1}{9 \times 3^5}$$

3 Find the square root of 1073 2176, and the cube root of 1 860867.

4 What is the value of $\cdot 76$ of £3-10s-6d + $\cdot 21\frac{1}{2}$ of £1-8s-3d + $\frac{1}{7}$ of 17s-6d + 337 of 15s-3d? Express your answer as a decimal of £8-7s-6d

5 Find by Practice the value of 218 tons 17 cwt 56 lbs @ £11-17s-7d per ton

6 The velocity of light is 186,000 miles per second, the velocity of sound is 1140 feet per second, and the radius of the earth 3963 miles. Find the distance travelled by sound when light goes $7\frac{1}{2}$ times round the earth.7 When exchange was at 1s-2 $\frac{1}{2}$ d, a remitter, who had to send £35-13s to England, did not remit, hoping that exchange would rise. It fell, however, to 1s 1 $\frac{3}{4}$ d when he had to remit. How much did he lose?8 Find the compound interest on £2346-16s-7d @ 3 $\frac{1}{2}$ per cent for 2 years.9. What sum must be invested in the 3 per cents @ 93 to secure an income of £470 per annum, income-tax being 5d per pound, and brokerage $\frac{1}{2}$ per cent.

10 A, B, C raise the capital for a business. A contributes 40 per cent, but has to borrow one-half of the money @ 8 per cent. interest, B contributes 35 per cent. and C the remainder. C acts as manager and receives 25 per cent. of the profits for doing so. After paying C there remains £3627 which enable them to declare a dividend of 10 per cent. What sum does each contribute and what is A's income from the business?

11 A circular wire whose diameter is 0.64 inches and length one mile is redrawn into a wire whose diameter is 2.95 millimetres. Find the kilometres of its new length. Given 1 millimetre = 0.3937 inches.

12 A contractor has to finish a piece of earthwork in 13 days, and he finds that 50 coolies can do it in that time working 8 hours a day. The whole 50 work for four days, when 12 leave. The remainder work for other four days, doing two hours over-time daily. How many extra coolies must he then employ to finish the work in time, working 8 hours per day?

13 A watch which goes 3 seconds too fast in 24 hours, is set right at 3 P.M. while another which goes two seconds too slow in 24 hours, reads 3-15. When will they indicate the same time, what will that time be?

II—Mensuration.

[Time allowed—2 hours]

1 Find the side of a regular hexagon the area of which is half an acre.

2 How much will the turfing of a round plot cost at 2 annas a square yard, if it be 130 feet round?

3 The sides of a trapezium are 300, 400, 220 and 350 yards and the angle contained by the first two is a right angle, find the area in acres and decimals.

4 Find the length of the minute-hand of a dial, the extremity of which moves over an arc of 5 inches in $3\frac{1}{2}$ minutes.

5 A ship's hold is 102 ft long, 40 ft broad and 5 ft deep, how many bales of goods each $3\frac{1}{2}$ ft long, $2\frac{1}{2}$ ft broad, and $2\frac{1}{2}$ ft deep, can be stowed into it, leaving a gangway of 4 ft broad.

6 Find the whole area, and the volume of a triangular pyramid, each side of the base being $5\frac{1}{2}$ ft and the perpendicular height 30 ft.

7 If a cubic foot of iron weighs 450 lbs, what is the diameter of an iron ball which weighs 200 lbs?

8 A cylindrical pontoon with hemispherical ends is made of $\frac{1}{2}$ inch plate-iron. Its internal diameter is 4 ft and extreme length 14 ft. Find its weight if a cubic foot of iron weighs 480 lbs.

III—Book-keeping

[Time allowed—3 hours]

1. Name the most important books used in book-keeping.

2 Distinguish between 'personal' and 'real' accounts.

3 I have account with agents in London and Bombay. My London agent advises me that he has drawn a bill for £100 on my

Bombay agent on my account Do I make any entry in my journal ?
If so, give it

4 On the 31st December 1893 the condition of my affairs was as follows —I had goods to the value of £250, £120 in Bank, £10-10 in my office safe I owned C £14-19-6, D £58-10-6, E £115-10, F £100, G £128-0-1 A owed me £28-10, B owed me £28-10. Was I solvent or insolvent and to what extent ?

5. Transactions of J Walter during January 1894—

Balances on 1st Instant

Business premises	..	..	...	Rs	10,000
Goods	...	..	.	"	5,500
Cash in hand	...	...	...	"	500
" " Bank	...	...	...	"	2,000
Due by J Smith	..	...	...	"	100
Due by T Brown	...	...	...	"	50
Due to R Roberts	...	...	..	"	75

Detail of Goods

Fifty dozen Port Wine, at Rs 50	...	Rs.	2,500
Forty dozen Brandy, at Rs 75	...	"	3,000

Transactions

1st Sold for cash 5 dozen Port, at Rs 55	...	Rs	275
3rd Bought of B & Co 4 dozen Sherry at Rs.30	...	"	120
4th { Trade expenses—Salaries		"	150
{ Paid R Roberts in cash	...	"	75
5th Sold J Smith 5 dozen Brandy, at Rs 80	...	"	400
6th { Trade expenses—Rent	...	"	150
{ Do Taxes	...	"	25
7th Drew from Bank for private expenses	...	"	100
8th Received from J Smith cheque which I sent to Bank	...	"	500
10th Trade expenses—Postage Stamps	...	"	20
8th Bought 15 dozen Sherry, at Rs 30, for which I paid by cheque	...	"	450
11th A & Co purchased—			
10 dozen Sherry, at Rs 35		"	350
10 " Port, at " 57	..	"	570
10 " Brandy, at " 78	...	"	780
13th A & Co paid into Bank to my credit		"	1,700
14th Purchased 30 dozen Port, at Rs 50 for which paid by cheque		"	1,500
15th Sold for cash 5 dozen Brandy, at Rs.76	...	"	380
16th Trade expenses—Gharry hire	...	"	5

Transactions—(Continued)

17th	T. Brown paid me in cash	...	Rs	50
18th	Sold to B & Co 20 dozen Port, at Rs 55	...	"	1,100
20th	Bought for cash 10,000 cigars, at Rs 10 per thousand	...	"	100
21st	Sold for cash 10 dozen Port Wine, at Rs 52	...	"	520
	Sent to Bank	...	"	1,000
22nd	{ Sold by auction 10,000 cigars bought on 20th, which turned out to be moth-eaten and which realised	...	"	12
	{ Auctioneer's commission paid by me	...	"	1
23rd	Drew from Bank—private expenses	...	"	100
24th	{ Trade expenses—Gharri hire	...	"	1
	{ Ditto Postage Stamps	...	"	20
25th	Received from B & Co cheque, which I sent to Bank	...	"	1,100
26th	Sold for cash 35 dozen Port, at Rs 52	...	"	1,820
27th	{ Sold for cash 9 dozen Sherry @ Rs 31	...	"	279
	{ Sent to Bank	...	"	2,000
29th	Sold for cash 20 dozen Brandy @ Rs 76	...	"	1,520
30th	Sent to Bank	...	"	1,000
31st	{ Purchased of C & Co —			
	{ 40 dozen Port @ Rs 50	...	"	2,000
	{ 20 dozen Brandy @ Rs 75	...	"	1,500
	{ Sent to Bank	...	"	500

Less 36, Net Capital 17,839

Post the above transactions by Single Entry in Day-book, Invoice-book, Cash-book, Bank account, Goods account and several Ledger accounts and compare J. Walter's position at the end of the month with his position at the beginning of it

6. Explain briefly —

- | | |
|----------------------------------|--------------------|
| 1 Discount | 4 Invoice. |
| 2 Bill of Lading | 5 Account Sale |
| 3 Personal & Impersonal Accounts | 6 Bill of Exchange |

1895.

I—Arithmetic

[Time allowed—4 hours]

1 Reduce $\frac{1}{7}$ to a circulating decimal, and hence show that $\frac{2}{7}$, $\frac{3}{7}$, $\frac{4}{7}$, $\frac{5}{7}$, $\frac{6}{7}$ are circulating decimals consisting of the same digits in the same cyclical order

2 Simplify — $\frac{\frac{11}{12} - \frac{1}{7}}{\frac{1}{2} - \frac{1}{6}} \times \frac{\frac{5}{6} \times \frac{1}{7} + \frac{1}{10} \times \frac{3}{4}}{\frac{1}{14} + \frac{1}{21}} \div (2\frac{4}{7} \text{ of } 1\frac{7}{8})$

3. Find the value of — $\frac{1\ 074}{0015}$ of $8\frac{1}{2}$ annas
- 4 Calculate to five places of decimals the square root of $1+(.067)^2$
- 5 Find the side of a cube which contains 18 cubic feet and 1664 cubic inches
- 6 The English sovereign weighs 123 274 grains, of which eleven-twelfths is pure gold and the remainder are alloy, the value of which may be neglected. What is the weight of the French Napoleon, which consists of nine-tenths of pure gold, and which is worth 15s 10d ?
- 7 What was the last year in which there were five Sundays in February ?
- 8 What principal will amount to Rs 2,338-2 ans in 3 years at $2\frac{1}{2}$ per cent per annum, simple interest ?
- 9 Interest being payable half-yearly, find the Compound Interest on Rs 50,000 for two years at 4 per cent. per annum
- 10 A father dies leaving £27,600 among 3 sons and 5 daughters Each son is to receive one-third more than the eldest daughter and she is to receive £200 more than either of her younger sisters How much did each receive ?
- 11 A person wishes to paper his room with postage-stamps The room is 18 feet long, 16 feet broad, 13 feet high and has two doors and two windows, each 9 feet by $4\frac{1}{2}$ feet Find the number of stamps required, each stamp being $\frac{1}{8}$ inch by $\frac{1}{8}$ inch
- 12 Reduce $\frac{3\ 34\frac{1}{2} \times 3\ 34\frac{1}{2} - 1\ 654 + 1\ 654}{41 \times 40\frac{1}{2}}$ to vulgar fraction in its lowest terms
- 13 A bankrupt whose liabilities amount to Rs 37,480 pays his creditors Rs 3,265-8 annas in cash, and makes over for their benefit an undiscounted bill for Rs 4,784 due three months hence If the bill be discounted at 4 per cent per annum (true discount), how much will the creditors receive in the rupee ?
- 14 A bill for Rs 1,841 drawn on July 13th at 3 months is discounted on August 15th at 5 per cent per annum (3 days' grace allowed). How much is got for the bill ?
- 15 Fifteen Bank of Bengal shares are sold out at Rs 1,256 eac and the proceeds remitted to England at 1s $1\frac{5}{8}d$ How much stoc 100, $\frac{3}{8}$ will it buy ?
- 16 What amount of money must be invested in $3\frac{1}{2}$ per cent Government paper at Rs 107-5 annas so as to produce an income o Rs 200 a month after paying income-tax at 5 pies in the rupee ?

II—Mensuration.

[Time allowed—2 hours]

1 Having a cord 20 yards long, and wishing to know the area of a circular reservoir, of which only a portion was accessible I found that when the cord was stretched between two points on its margin, the perpendicular distance from the middle of the cord to the nearest point of the circumference was 1716 yards Find the area of the reservoir

2 Find the cost of painting the inside of a hemispherical dome, the internal radius of which is 10 feet, at 4 annas a square yard

3 A cistern for holding water is in the form of the frustum of a pyramid the length and breadth of its rectangular bottom are 10 and 6 feet, and it measures 15 feet by 9 feet at the top, how many gallons of water will it hold, supposing its depth to be 4 feet 6 inches?

4 A conical tent is 15 feet in diameter and 12 feet high Find the cost of material in it at $3\frac{1}{2}$ annas a square foot.

5 Divide the volume of a cone into three equal parts by planes drawn parallel to its base

6 Find the weight of a 14-inch shell made of lead two inches thick, the weight of a 13-inch iron shell which is 18 inches thick being 196 lbs, and a cubic foot of lead being to a cubic foot of iron as 100 to 64

7 Deduce the prismoidal formula.

8 Find the area in square feet of a plot of ground whose sides, taken in order, 80, 75, 64 and 81 feet, the length of the diagonal opposite the angle contained by the sides 80 and 75 being 95 feet

III—Book-keeping.

[Time allowed—4 hours]

1 Distinguish between a Balance Sheet and a Trial Balance

2 A buys goods of B and pays for them by means of a bill accepted by C When B presents the bill it is dishonoured What entries are then made in B's books?

3 How is the profit or loss on a merchant's transactions for a year or any other period ascertained?

4 What is the difference between a Bill of Exchange and a Promissory Note?

5 Transactions of William Smith during April 1895 :—

Balance on 1st April—

			Rs
Business premises	...	...	1,00,000
Machinery	...	...	50,000
Furniture	...	...	10,000
Goods	...	...	10,000
Sundry debts due to W. S	...	...	1,000
<i>Ditto</i> by W. S	...	...	500
Cash in hand	..	...	100
Cash in Bank	...	...	1,000

Detail of Goods

50 dozen Brandy at Rs. 50	...	2,500
150 dozen Whisky at Rs 50	...	7,500
		<hr/>
		10,000

Transactions.

			Rs.	A.	P.
April 1st—Bought 5 dozen Brandy at Rs 50 for					
which paid cheque on Bank	...	...	250	0	0
" 1st—Bought 1,000 blankets from A. & Co. at					
Rs. 1 each	...	...	1,000	0	0
" 2nd—Sold 20 dozen of Whisky at Rs.55					
for cash	...	...	1,000	0	0
" 2nd—Sent to Bank	...	...	500	0	0
" 3rd—Paid trade expenses—			Rs.		
Salaries			500		
Postage Stamp			20		
			<hr/>	520	0 0
" 3rd—Paid A. & Co. for blankets by cheque					
on Bank on which they allowed me					
discount Rs 50	...	...	1,000	0	0
" 4th—Bought 5,000 blankets from A. & Co					
at Rs.1 each	...	...	5,000	0	0
" 4th—Sold 50 dozen of Whisky at					
Rs.55 for cash	...	...	2,750	0	0
" 4th—Sold 50 dozen of Brandy at Rs.55 for					
cash	...	...	1,120	0	0
" 4th—Sent to Bank	...	...	3,870	0	0
" 5th—Sold 2,000 blankets at Rs.1-4 for cash	...	...	2,500	0	0
" 5th—Sent to Bank	...	...	2,500	0	0

Transactions—(Continued)

	Rs	A.	P.
<i>April 5th</i> —Paid A & Co for blankets by cheque on Bank on which discount Rs 250 ...	5,000	0	0
„ <i>8th</i> —Paid trade expenses— Office furniture	50	0	0
„ <i>9th</i> —Bought 20 dozen Brandy at Rs 50 from A. & Co	1,000	0	0
„ <i>10th</i> —Paid trade expenses— Insurance for the year by cheque..	3,500	0	0
„ <i>10th</i> —Paid sundry debtors outstanding by cheque	500	0	0
„ <i>11th</i> —Sold 20 dozen of Whisky at Rs 55 for cash	1,100	0	0
„ <i>11th</i> —Sent to Bank	900	0	0
„ <i>12th</i> —Drew from Bank for private expenses	500	0	0
„ <i>13th</i> —Bought 1,000 umbrellas at Re 1 for which paid by cheque.. ...	1,000	0	0
„ <i>14th</i> —Sold 50 dozen of Whisky at Rs 55 to A & Co	2,750	0	0
„ <i>15th</i> —Fire in warehouse which destroyed 4,000 blankets, loss	4 000	0	0
„ <i>16th</i> —Received payment on sundry debts	500	0	0
„ <i>16th</i> —Sent to Bank	500	0	0
„ <i>17th</i> —Received cheque from A. & Co on which gave discount Rs 137-8 ...	2,750	0	0
„ <i>20th</i> —Received from Insurance Company on account of destruction of pro- perty by fire	5,000	0	0
„ <i>20th</i> —Sent to Bank	5,000	0	0
„ <i>23rd</i> —Bought from A & Co 10 dozen Brandy at Rs 50	500	0	0
„ <i>24th</i> —Sold 1000 umbrellas at Re 1-2 each to A & Co	1,125	0	0
„ <i>27th</i> —Paid trade expenses— Gharry hire	0	12	0
„ <i>30th</i> —Drew from Bank for private expenditure	500	0	0

Post the above transactions by Single Entry in Day-book, Invoice-book, Cash and Bank account (combined if preferred), Goods account and Ledger accounts, and compare William Smith's position at the end of the month with his position at the beginning of it.

6 Explain the meaning of—

Account current
Assets
Bill of sale

Capital.
Real account
Dividend

1896

I—Arithmetic.

[Time allowed—4 hours]

1. Simplify .—

$$(a) \left\{ \frac{1}{1 - \frac{1}{2 - \frac{1}{2}}} - \frac{1}{3} + 1\frac{1}{2} \right\} - \left\{ 3 \left(1 + \frac{2}{2\frac{1}{2}} \right) - 4 \right\}.$$

$$(b) \frac{375 + 270}{125 + 12567\frac{1}{2}}$$

2 What is the value of $\sqrt[3]{\frac{1}{2}} - \frac{1}{2\frac{1}{2}} + \frac{6}{11} - \frac{17}{10} - \frac{181}{281}$?3 Find to five decimal places the value of $\frac{3}{\sqrt{8}-1}$.4 Express $\frac{1}{5}$ of £1 11s 6d + 03 of £2 5s + $\frac{5}{7}$ of 13s 8d - $\frac{8}{11}$ of 17s 8d as a decimal of £1. 12s 7d

5 The cost of preparing a plot of ground at 2 pies per square yard was Rs 13-8 What was the cost of fencing it at Rs 2-6 per yard?

6 Show that 1 farthing = £ 001 + 01d

7 A bankrupt's estate amounts to £910-3-1 $\frac{1}{2}$ and his debts to £1,575 What can he pay in the £, and what will a creditor lose on £57?8 Three per cent stock was bought at 91 $\frac{1}{2}$ and held for 7 months, during which two half-yearly dividends were received, and it was then sold at the same price at it was bought What was the rate per cent. per annum obtained on the transaction, brokerage being $\frac{1}{2}$ on sale and purchase?9 An owner of a property receives £110 per week from some tenants, £370-4 per month from others, and £780 per quarter from others He lays by $\frac{1}{2}$ of the weekly receipts, $\frac{1}{12}$ of the monthly and $\frac{1}{4}$ of the quarterly What will he have saved at the end of three years, three months and three weeks?10 An Indian official had to remit to England monthly three-fourths of his pay, one-half of which pay he was allowed to remit at the rate of 1s. 6d When the rate of exchange fell from 1s. 2 $\frac{1}{2}$ d to 1s 2d, the amount received in England was less by 10s 5d What was his pay?11 Find the compound interest on Rs 14,526-13-6 at 3 $\frac{1}{2}$ per cent per annum.12 What is the yearly income derived from investing a legacy of £4,583 10s in the 3 per cents. at 91 $\frac{1}{2}$, allowing for legacy duty 5 per cent., brokerage $\frac{1}{2}$ per cent, and income-tax 5d in the £?

13 The earth moves round the sun in $365\frac{1}{4}$ days yearly Assuming that it moves in a circle of $92\frac{1}{2}$ million miles, and that the circumference of a circle is $3\ 1416$ its diameter. What is the rate of the motion of the earth in feet per second ?

14. A train made up of 3 first, 4 second, and 5 third-class carriages travelled 191 miles The rates per mile were—1st class $2\frac{1}{4}d$, 2nd class $1\frac{3}{4}d$, 3rd class $1d$ The amount paid by all passengers was £465-19-2 $\frac{1}{2}$ The number of passengers in each second-class carriage was 32, in each third-class 48 Find the number in each first-class carriage

15 A piece of work can be done in 7 days by 5 boys and 6 men When they have done $\frac{3}{4}$ ths of it, 2 men leave and 2 more boys come When will they finish if a man does twice as much as a boy ?

16 A man bought 2,400 articles He sold $\frac{2}{5}$ ths at a profit of $12\frac{1}{2}$ per cent, $\frac{1}{4}$ th at a profit of 15 per cent, and the remainder at cost price If he had sold at a profit of 10 per cent, he would have gained £47 5s less What did the articles cost him ?

II—Mensuration

[Time allowed—2 hours]

1 A ton of timber being equal to 50 cubic feet, how many pieces of wood 1 foot long by 1 inch square in section would be required to make up an order of two tons ?

2 What is the weight of a cylindrical iron boiler $\frac{3}{8}$ ths of an inch in thickness, whose mean radius is 4 feet and length 7 feet, the ends being hemispherical, if a cubic foot of iron weighs 480 lbs ?

3 A cubical iron tank has to hold 27,000 gallons of water What size should it be ?

4 What will be the cost of 900 feet in length of cast-iron piping, $1\frac{1}{2}$ " mean radius and $\frac{1}{2}$ " thick, at Rs 10 per cwt, if cast-iron weighs 440 lbs per cubic foot ?

5 A punkha 12 feet long and 1 foot in depth swings through 15 on either side of the vertical If the length of the rope is 10 feet, what volume of air, in cubic feet, is displaced during this swing ?

6. What is the radius of the base of a cone, whose altitude is 8 feet, and which holds 450 lbs of powder, a pound of powder occupying 30 cubic inches ?

7. ABC is a cone whose altitude AB is 4 inches, the diameter of its base BC is 6 inches, and a cylinder $EFGH$ is inscribed in it. The

convex surface of the cylinder is one-fourth that of the cone. Find the dimensions of the cylinder

8 The curved surface of a hemisphere being 157'08' square feet, find the area and the circumference of its base.

III—Book-keeping

- 1 Name the most important books used in Book-keeping
- 2 What is a stock book? Give a description of it, and state its uses
- 3 Describe the process of balancing and closing a set of books by Double Entry
- 4 I have an account in the Bank of Bengal, and my transactions during April 1896 were as follows —

			Rs
1st—Balance at credit	...	...	300
3rd—Cheque in favour of self	.	...	100
5th—Sent to Bank	.	..	1,000
6th—Cheque in favour of B	.	.	200
8th—Sent to Bank	.	...	300
9th—Cheque in favour of self	..	...	500
10th—Ditto of C	.	...	400
15th—Sent to Bank	.	..	300
20th—Cheque in favour of D	.	...	500
31st—Sent to Bank	.	.	1,000
Cheque in favour of E	...	...	250
" " F	...	...	700
" " G			115
" " H		...	40
" " K	...	..	100

When my Pass-book came back from the Bank in May, I found that my cheques in favour of E, G and K were not presented during April. Give closing balance on 30th April as per counterfoil of my cheque-book and Bank Pass-book respectively. If all the cheques had been presented, what would have been the result?

- 5 Define—

Commission	|	Account current
Dividend	|	Account sales
Bill-of-exchange	|	Bill-of-sale
Bill-of-lading	|	Real accounts

6 On 1st January 1896 the books of *W. Thomas* opened with the following balances .—

				Rs
Cash in hand	.	...		300
" at Bank	...	...	...	1,000
Goods	...	...	...	10,000
Business premises	...	..		40,000
Furniture	...	...	...	5,000
Due to <i>W T</i> by <i>A</i>	...	...		200
Ditto by <i>B</i>	...	...		300
Ditto by <i>C</i>	...	...		400
Due by <i>W T</i> to <i>D</i>	...	...		100
Ditto to <i>E</i>	...	...		150
Ditto to <i>F</i>	...	...		200

Detail of Goods

Whisky, 100 dozen, at Rs 30	...	3,000
Brandy, 140 dozen, at Rs 50	...	7,000
		<hr/>
TOTAL ..		10,000
		<hr/>

Transactions

			Rs.
1st January	Sold <i>A</i> 10 dozen Whisky at Rs 32	...	320
1st "	Sold <i>B</i> 5 dozen Whisky at Rs 32	...	160
3rd "	Sold for cash 20 doz Whisky at Rs 32		640
3rd "	Sent to Bank ...	...	640
4th "	Trade expenses, salaries	...	200
4th "	Ditto taxes	..	65
5th "	Bought from <i>G</i> 20 doz Whisky at Rs 30		600
5th "	<i>A</i> paid me his debt in cash	.	200
5th "	Sent to Bank	...	200
6th "	Sold for cash 10 doz Brandy at Rs.55		550
6th "	<i>B</i> paid me his debt by cheque	...	300
6th "	I paid <i>D</i> by cheque my debt to him	...	100
7th "	Purchased furniture by cheque	.	200
10th "	Sold for cash 20 doz Brandy at Rs 55		1,100
10th "	Sent to Bank ...	...	1,100
12th "	Paid <i>E</i> my debt to him by cheque	...	150
13th "	<i>C</i> paid his debt to me in cash	..	400
13th "	Sent to Bank ...	...	400
14th "	Paid <i>G</i> by cheque for Whisky bought on 5th	...	600
14th "	Sold for cash 60 doz Brandy, at Rs 55		3,300
14th "	Sent to Bank ...	...	3,300

Transactions—(Continued)			Rs
15th January.	—Paid F my debt to him by cheque	..	200
16th	" Sold for cash 30 doz of Whisky at Rs 32		960
16th	" Sent to Bank	..	960
17th	" Sold for cash 20 doz of Brandy at Rs 55		1,100
17th	" Sent to Bank	..	1,100
18th	" Drew from Bank for personal expenses		1,000
20th	" Trade expenses, petty	..	15
21st	" Sold A 5 doz of Whisky at Rs 32	..	160
23rd	" Sold B 5 doz of Whisky at Rs 32	..	160
23rd	" Sold B 5 doz of Brandy at Rs 55	..	275
24th	" Sold for cash 2 doz of Whisky at Rs 32		64
25th	" Sold for cash 4 doz of Whisky at Rs 32		128
26th	" Sold to C 5 doz of Whisky at Rs 32	..	160
26th	" Sent to Bank	..	200
27th	" Drew from Bank for personal expenses		500
29th	" Bought 10 dozen of Whisky at Rs 30 and 10 dozen of Brandy at Rs 50 for which paid by cheque	..	800
30th	" Sold for cash 15 doz, of Whisky at Rs.32		480
30th	" Ditto 15 dozen of Brandy at Rs 55	..	825
30th	" Sent to Bank	..	825

Depreciation of furniture, 10 per cent per annum on balance on hand on 1st January

Post the above transactions in Day-book, Invoice-book, Cash-book, and Bank account, and several Ledger accounts, and compare W Thomas' position at the end of the month with his position at the beginning of it

1897

I—Arithmetic

[Time allowed—4 hours.]

1. Simplify —

$$\frac{\frac{5}{12} - 2 \times \frac{1}{2}}{\frac{1}{6} + \frac{7}{12} \text{ of } 3\frac{1}{2} - (\frac{7}{8} \text{ of } \frac{2}{3} - \frac{1}{3})} - \frac{\frac{1}{2} \text{ of } \frac{1}{2} + \frac{2}{3} \text{ of } 5}{9\frac{1}{2} - 1\frac{1}{2}}$$

2 Find to 5 decimal places the square root of the sum of '742270 and 741729.

3 What is the sum of $1 + \frac{1}{3} + \frac{1}{3^2} + \frac{1}{3^3} + \frac{1}{3^4}$? Give your answer as a decimal to 6 places

- 4 What is the value of $3\frac{1}{2}$ of $9\frac{3}{4}$ of $42857\frac{1}{2}$ of $18s\ 6d$?
- 5 Find by Practice the cost of 40 cwt 2 qrs. 24 lbs at £4. 12s 9d per cwt
- 6 The time of swing of a pendulum varies as the square root of its length, and a pendulum which swings once in a second is 39 1393 inches long Find the length of one which swings 81 times a minute
7. How much cloth 4 feet wide at 3s per sq foot must be given in exchange for 393 7 metres of French silk, $\frac{3}{4}$ of a yard wide at 4 francs per square metre, £1 being worth 25 15 francs and 1 metre equals 39 37 inches ?
- 8 What will be the difference in the incomes obtained by investing Rs 17,364-12-6 (1) in Government $3\frac{1}{2}$ per cent at Rs 103-12, (2) in 5 per cent Calcutta Municipal Debentures at 110, the usual brokerage being charged ?
- 9 Find the cost of remitting to England £2487 6s 8d, when the rupee is at 1s $2\frac{1}{4}d$
- 10 A merchant buys 440 tons of coal By selling the whole at 17s $6\frac{1}{2}d$ per ton he would make $5\frac{1}{2}$ per cent profit He sells 300 tons at that rate, and the remainder at a rate which makes his profits on the whole 5 per cent Find (1) what he paid for the coal, (2) at what rate he sold the second lot
- 11 Find the compound interest for 3 years on Rs 34265-12 at $3\frac{1}{2}$ per cent
- 12 A bill of £1231. 17s 6d drawn on the 8th of April at 9 months is discounted on the 4th of June at $3\frac{1}{2}$ per cent Find the banker's discount
- 13 A, B and C rent a farm for £54 A puts 200 sheep on it, B 150 and C 100 After 6 months A sells $\frac{2}{3}$ of his flock to C, and 3 months later B sells $\frac{2}{3}$ of his to A How much rent should each pay at the end of the year ?
- 14 Two clocks are right at 12 noon on Monday. One gains 2 minutes in 24 hours and the other loses 5 minutes in 48 hours, What is the time by the second clock when the first reads 3 P M on Friday ?
- 15 Find the present value of £3215 16s. 8d due $4\frac{1}{2}$ years hence, interest being 3 per cent
- 16 A person buys £10000 stock in the $2\frac{1}{2}$ per cent at 80 How much must he sell in order that after re-investment of the proceeds in 4 per cent at 120, his income may be £12 10s greater ?

II—Mensuration

[Time allowed—2 hours]

1 What will be the cost of 38 pieces of wood, each 33' long, and 2" by 2" in section, at Rs.90 per ton of 50 cubit feet ?

2 A cylindrical copper tank is 2' 6" in diameter and 1'6" high. How many cubic inches of water will it contain ?

3 Fifty thousand tons of water is contained in a full drain 2' deep, 2' wide at the bottom and 3' wide at the top. Assuming that 1 cubic foot of water weighs 60 lbs, what is the length of the drain ?

4 An arch of 20' radius and 30' span rests on two walls 20' high. The archway is closed by a wall 2' thick. What is the volume of the material in the wall ?

5 A square field has an area of 160 acres, what is the length of its side ?

6, What will be the cost of turfing a plot of ground $ABCDE$ at Re 1 per 100 square feet, if $AB=90'$, $BC=90'$, $AD=CD=150'$, $DE=90'$, and $BD=EA=120'$?

7 Enunciate Simpson's rule for finding areas, and apply it to find the area enclosed between a straight line and a curve having ordinates 0, 20, 32, 36, 32, 20, 0 feet at a common distance of 2 feet.

8 Find the price of a cylindrical boiler with flat ends, sold as scrap-iron at Rs 75 per ton. Length 10' over all, outside diameter 6' thickness of plate $\frac{1}{4}"$. Assume that 1 cubic foot of iron weighs 480 lbs.

III—Book-keeping

[Time allowed—4 hours]

1 Under what heads may the property of persons in business be comprised ?

2 Give the respective advantages of Book-keeping by Single and Double entry.

3 On the 31st December 1896, the condition of my affairs was as follows —

			Rs
Goods in hand	..	...	5,000
Cash at Bank	.	...	2,000
„ at Office	...	...	500

				Rs.	A.	P.
I owed	<i>A</i>	...	...	1,500	0	0
"	<i>B</i>	..	...	2,000	0	0
"	<i>C</i>	...	...	500	0	0
"	<i>D</i>	.	..	750	0	0
<i>E</i> owed me		...	...	975	10	8
<i>F</i>	"	...	...	2,050	0	0
<i>G</i>	"	...	...	1,025	5	3
<i>H</i>	"	..	...	699	0	2
I owed	<i>K</i>	...	...	3,000	0	0
"	<i>L</i>	...	..	1,598	7	5
"	<i>M</i>	.	...	402	8	7
"	<i>N</i>	...	...	1,574	6	5
"	<i>P</i>	..	...	500	0	0
"	<i>Q</i>	...	.	424	9	7

Was I solvent or insolvent, and by how much ?

4 Explain—

Discount	|	Bill-of-lading
Profit.	|	Account sale.
Balance of an account.	|	Letter-of-credit.

5. Transactions of E. Howard .—

			Rs
1st January 1897	—Cash in Bank	...	23,000
	" at Office	...	1,700
	Goods—Whisky 100 dozen at Rs 30	...	3,000
	Rs		
Premises ...	45,000	} Value of premises and furniture	...50,000
Furniture ...	5,000		
	<u>50,000</u>		
	Debts due by Smith	..	500
	" Brown	...	600
	" Jones	...	700
	Debts due to Robinson	...	800
	" Taylor	.	500
	" Carter	... /	500
1st January 1897.	—Sold 5 dozen of Whisky to Smith at		
	Rs 32	...	160
			Rs.
	Trade expenses paid by cheque .—		
	Salaries ...	...	1,150
	Taxes $\frac{1}{2}$ year	...	250
	Gharry hire	...	3
	Postage Stamps	...	20
			<u>1,423</u>

Transactions—(Continued)

				Rs
<i>2nd</i>	<i>January</i>	<i>1897.</i>	Bought 50 dozen of Whisky at Rs.30 for which paid cheque ...	1,500
<i>3rd</i>	"	"	Paid Robinson by cheque ..	800
			Smith paid me cash ...	500
<i>4th</i>	"	"	Sold 10 dozen Whisky at Rs 31 for cash ...	310
<i>5th</i>	"	"	Sold Smith 10 dozen Whisky at Rs 32	320
<i>6th</i>	"	"	Sent to Bank ...	800
<i>7th</i>	"	"	Paid trade expenses, postage stamps	20
<i>8th</i>	"	"	Bought 100 dozen of Whisky at Rs 30 for which paid by cheque ...	3,000
<i>9th</i>	"	"	Sold Smith 20 dozen of Whisky at Rs 32 ...	640
<i>10th</i>	"	"	Sold for cash 30 dozen of Whisky at Rs 31 ...	930
<i>11th</i>	"	"	Sent to Bank ...	900
<i>12th</i>	"	"	Jones paid me cash ...	700
<i>13th</i>	"	"	Paid Taylor cash ...	500
<i>14th</i>	"	"	Paid trade expenses, sundries ...	200
<i>15th</i>	"	"	Bought 50 dozen of Whisky at Rs 30, for which paid by cheque	1,500
<i>16th</i>	"	"	Brown paid me by cheque which sent to Bank ...	600
<i>17th</i>	"	"	Bought 20 dozen of Whisky at Rs 30 for cash ...	600
<i>18th</i>	"	"	Sold 100 dozen of Whisky at Rs.32 to Smith ...	3,200
<i>19th</i>	"	"	Paid trade expenses, petty ...	10
<i>20th</i>	"	"	Paid Carter by cheque ...	500
<i>21st</i>	"	"	Bought 200 dozen Whisky at Rs.30 from Taylor ...	6,000
<i>22nd</i>	"	"	Bought 400 dozen of Whisky at Rs 30, for which paid by cheque	12,000
<i>22nd</i>	"	"	Sold 100 dozen of Whisky at Rs 31 for cash ...	3,100
<i>22nd</i>	"	"	Sent to Bank ...	3,100
<i>23rd</i>	"	"	Sold 150 dozen of Whisky at Rs 31 for cash ...	4,650
<i>23rd</i>	"	"	Sent to Bank ...	4,650
<i>24th</i>	"	"	Bought 400 dozen of Whisky at Rs 30, for which paid by cheque	12,000
<i>25th</i>	"	"	Sold 200 dozen of Whisky to Smith at Rs 32 ...	6,400
<i>26th</i>	"	"	Sold 200 dozen of Whisky to Robinson at Rs 32 ..	6,400

Post the above in Cash-book, Bank-book, Day-book, Invoice-book, Ledger and Goods account, and compare E H's position at the end of the month with his position at the beginning of it. Depreciation on furniture at the rate of 10 per cent. per annum

- 6 Distinguish between a balance sheet and a trial balance

1898

I—Arithmetic.

[Time allowed—4 hours]

- 1 Simplify .—

$$(a) \frac{1\frac{3}{8} + 6}{9 - (2\frac{1}{8} \text{ of } 1\frac{1}{2})} \div \frac{2\frac{1}{7} + 1\frac{1}{7}}{4\frac{1}{2} \text{ of } 2\frac{5}{7}}.$$

$$(b) \frac{90 \times 8466\frac{3}{4}}{46153\frac{8}{9} \times 83}.$$

- 2 Find the value of $\frac{(517)^2 - (123)^2}{517 - 123}$ of £9 16s 7d

3 Multiply correctly to 5 significant figures 571 013 by 067412 and express $\frac{12285714}{6142857}$ as a decimal to 4 places These should be worked out by contracted multiplication and division

4. Find the value of $\cdot 375$ of a guinea and $\frac{5}{4}$ of 8s 3d + $\cdot 027$ of £2 15s — 775 of 5s

5 Find the square root of 10538268 9129 and the cube root of 558254 956904.

6 By practice find the cost of 254 tons 15 cwt. 12 lbs of coal at Rs 9-6 ans per ton together with delivering charges of 8 annas 6 pies per ton

7 A train starting at 6-35 PM travels 863 kilometres and arrives at 9-15 the next morning Given that a kilometre is equal to 39371 inches, find the average speed of the train in miles per hour.

8 What sum of money must be put out at $3\frac{3}{4}$ p c simple interest to amount to £248 18s. 9d in $2\frac{1}{2}$ years ?

9 Find the compound interest on £2 625 for $2\frac{1}{2}$ years at $2\frac{3}{4}$ per cent

10 Find the cost of remitting to England £126 16s 8d, when the rate of exchange is 1s $3\frac{3}{4}$ d

11 A man bought stock at $97\frac{3}{4}$ and sold $103\frac{3}{4}$ making a nett profit of £107. 5s. How much stock did he buy? (Brokerage $\frac{1}{2}$ per cent)

12. A watch loses 5 minutes a day, when it is 3 o'clock on Monday afternoon it indicates 2 hours 48 minutes, what is the correct time when the watch reads 12 o'clock noon on Thursday ?

13. There are two sets of men. Two of the second set do as much as three of the first. If 75 of the first set finish a piece of work in 12 days of 10 hours each, how many of the second will do twice as much in a tenth of time, working 9 hours a day ?

II—Mensuration.

[Time allowed—2 hours.]

1. How many cubic feet of teak would be required to make 30 packing cases, each 3 feet long by 2 feet 6 inches broad by 2 feet 2 inches deep, outside measurement and made of planks 1 inch thick with the ends and sides dovetailed together and the top and bottom screwed on.

2. A cylindrical iron tank, 3 feet in diameter, is required to contain 500 gallons of water. What must be the height of the tank ?

3. What will be the cost of 20 hollow cast-iron posts, 10' high, 6" outside diameter, 5" inside diameter and terminated below by a solid cone, 18' long, at Rs 10 and 8 per cwt, if cast-iron weighs 440 lbs per cubic foot ?

4. A cubical vessel holds 120 cubic inches. After placing 50 equal spherical leaden bullets in the vessel, 65 cubic inches of water just fill it, what is the diameter of each bullet ?

5. A railway embankment 500 ft long is uniformly 20 ft wide at the top, its sides slope at 45, and it varies uniformly in depth from 10 ft at one end to nothing at the other, how many cubic feet of earth does it contain ?

6. A circular copper sheet is divided by radial lines into two parts with areas in the proportion of 1 to 2. What is the radius of the sheet of the larger sector folds into the curved surface of a cone 30 inches in height ?

7. Find the side of an equilateral triangle inscribed in a circle whose radius is 10 inches.

8. A square pyramid is 10 feet high and the sides of the base are 2 feet, at what height will a horizontal plane divide the pyramid into two equal parts ?

1899

Book-keeping.

[Time allowed—1-5 P. M.]

1 Define assets and liabilities Enumerate some of the items under each which are common to most firms

2 On the 1st January, *A* buys £1,000 of wine from *B* On the 6th he gives *B* a draft on *C* less $\frac{1}{4}$ per cent on account of discount, for the amount due The draft is subsequently dishonoured *B* then demands the full amount of his claim, and *A* gives him a cheque for £1,000 on the bank Journalise the entries and enter the transactions in a ledger and other accounts

3 A railway has been partly opened for traffic, and the books at close of the year show the following figures.—

	£
Capital	8,97,724
Debenture loan of £2,00,000 of which 97,000 only has been subscribed	
Liabilities	79,862

Value of Stock.

Land	55,872
Permanent ways ...	5,86,136
Stationeries ...	76,012
Locomotives ...	95,984
Rolling stock ...	1,86,854
Station & machinery ...	61,124
Engine ...	1,468
Furniture ...	10,040
Cash in hand ...	61,040

Expenditure of Revenue Accounts.

Maintenance and repairs ...	12,640
Repairs to Locomotives ...	9,099
Running Expenses ...	28,456
General charges . . .	21,551

Income.

Coaching traffic... ..	1,20,365
Goods traffic ...	2,052
Miscellaneous ...	193
Interest on capital in Bank ...	9,080

The Company set aside—£36,000 on account of dividend.

£1,467	,	Income tax.
£3 59½	„	Agents' Commission.

Draw up

1. Balance sheet.
2. Revenue accounts showing profit.
3. The journal entries for bringing forward the balances into the new ledger.
4. Mention the most important books used in book-keeping and briefly describe the transactions which would appear in each.
5. Define (1) Exchange, (2) Par of Exchange, (3) Course of Exchange. When is exchange generally against a country?
6. A tradesman who keeps his books by single entry, wishes to know the exact position of his affairs. How can he ascertain this?
Is he able to say on what particular articles he has lost or gained?
7. Define clearly the meaning of debtor and creditor. To show that you clearly understand the terms, exemplify your definitions by three journal entries.
8. How are the transactions under the following ledger heads balanced:—

Personal accounts	Insurance
Property accounts	Discount
Commission	Bad debts
Interest	Trade Expenses.

Mensuration.

[Time allowed—10-30 A. M. to 12-30 P. M.]

1. *An iron cube whose side is 4 inches weighs 17 lbs. If the outer diameter of a spherical shell that weighs 75 lbs be 9 inches, what is the inner diameter?
2. A sphere that is 12 inches in diameter is divided into three parts by two parallel planes 1 inch and 7 inches from the centre on the same side. Find the volume of each part.
3. Find the whole surface of a pyramid, height 30 inches and base an equilateral triangle of 9 inch sides.
If this pyramid be placed in a cylindrical bucket 32 inches high and 9 inches diameter filled with water to a depth of 30 inches, how much water will spill out of the bucket, supposing the pyramid to be completely immersed?

4 An iron wire 80 feet long is bent round a cylinder of 3 feet diameter into the form of a spiral with $1\frac{1}{2}$ feet distance between the coils. If perpendiculars be dropped from the two ends of the wire to axis of cylinders, what will be the length of the axis between these two points? (Neglect thickness of wire)

5 A cylindrical pontoon 6 feet in diameter with spherical ends is to be painted at a cost of 2 pence for 5 square feet. What will be the total cost if the extreme length of pontoon be 25 feet?

6 The walls of a room 22 feet long, 13 feet wide and 14 feet height are completely covered with postage stamps, placed side by side. There are two doors 8 feet \times $4\frac{1}{2}$ feet, and two windows 4 feet \times 3 feet which are not covered. The size of postage stamps is $1'' \times \frac{3}{4}''$ and an equal number of $\frac{1}{4}$ anna, 2 anna, $2\frac{1}{2}$ anna and 8 anna stamps are used. What was the original cost of the stamps?

7 Find the length in feet of the side of a regular octagon whose area is one acre

8 A box of the form of a rectangular parallelopiped 8 feet long and 4 feet wide is lined with sheet lead of which 1 square foot weighs 14 lbs. The whole weight of lead used is one ton. How many gallons of water will the lead-casing hold?

Arithmetic.

[Time allowed—11-30 A. M. to 3-30 P. M.]

1 Simplify —

$$(1) \quad \frac{7\frac{2}{3}}{4\frac{2}{11}} \text{ of } \frac{24}{77} - \frac{5\frac{1}{3}}{10\frac{1}{2}} \text{ of } \frac{7\frac{1}{2} - 3\frac{1}{2} - 2\frac{1}{2}}{7\frac{1}{2} + 3\frac{1}{2} + 2\frac{1}{2}}.$$

$$(2) \quad \frac{1\frac{1}{2}}{2\frac{3}{4} + \frac{\frac{2}{3}}{1\frac{1}{2} + \frac{1}{2\frac{1}{2} - 1\frac{1}{2}}}}.$$

2. Find the value of—

$$\frac{685 \times 685 - 236 \times 236}{685 - 236} \text{ of } \text{£}10 \text{ } 13\text{s } 6\text{d}.$$

3. Show that—

$$100(1 + \frac{1}{3} + \frac{1}{3^2} + \frac{1}{3^3}) \times (1 - 10000) = \frac{1}{3} \text{ nearly}$$

4. Find the square root of 3 correct to 5 places and find the cubic root of 151334226289.

5 Find to four decimal places the number of kilometres in 108 miles, given that a kilometre is equal to 1093 638 yards.

6 What is the radius of a circle whose area is 167638·9176 square inches, if the area of a circle is 3 1416 times the square of its diameter ?

7. A piece of ground in the shape of a rectangle is $1\frac{1}{4}$ miles long and 5 furlongs wide. It is enclosed with a fence made up of five rows of wires on posts 18s. 6d per 100. What is the cost of the fence ?

8 What will a bill on India for 4 lakhs cost in London, when exchange is at 1s 4 $\frac{1}{2}$ d ?

9 A man invests £2730 in the 3 per cent at 90 $\frac{3}{4}$ and sells out part of the stock at 93 $\frac{3}{4}$ and the remainder at 85 $\frac{1}{4}$. He lost £10 by the transaction. How much did he sell out at first ?

10 A merchant bought cloth at 2s 9d per yard and paid for it in three instalments, the first $\frac{1}{4}$ of the amount, the second $\frac{2}{3}$ of the first and the third £24·42. How many yards did he buy ?

11 In one year a shop-keeper's profits were £247 8s. and on the next year he sold 25 per cent. more goods and his profit on each article was 85 per cent of what it was in the first year. What were his profits in the second year ?

12. Two trains were made up of carriages each 21 feet long. The first has 14 carriages and is going 45 miles an hour, while the second has 16 carriages and is travelling 36 miles an hour. Find the time each takes in passing a fixed point and the time in passing each other when travelling in opposite directions.

1900.

Book-keeping

[Time allowed—1-5 P M]

1 What is an account current ? Draw up a form and fill in with suitable entries.

2 Define a bill of exchange and draw up a form of "an acceptance"

3. Define "returning a bill", "renewal of a bill", "an accommodation bill"; "usance"; and "Agio"

4. *X* and *Y* enter into partnership *X*'s capital is £5,000 and of *Y*'s £6,000 Their transactions are as follows —

			£	s
1st	January—Bought for cash, premises	...	1,000	0
	„ Carriage & Horse	.	1,000	0
	„ Piece-goods 100 bales at £3 per bale	...	300	0
2nd	„ Wine 30 cases at £3 per case	..	90	0
	„ Beer 50 hogsheads at £2 per hogshead		100	0
	„ Office stationery	... ..	5	0
3rd	„ Sold for cash, piece-goods 20 bales	.	120	0
	„ To <i>B</i> on credit 20 bales at £5 per bale	...	100	0
	„ Wine for cash 10 cases	...	50	0
	„ Beer for cash 10 hogsheads	...	30	0
4th	„ Received a bill from <i>B</i> at 3 months'		100	0
	„ Bought on credit from <i>C</i> 20 bales piece-goods at £5 per bale	.. .	100	0
5th	„ Paid mason's bill for repairs to premises.	.	2	0
	„ Sold for cash beer 5 hogsheads	...	15	0
	„ Paid tax on carriage, horse and carriage on piece-goods	... ..	1	0
6th	„ Drawn by <i>X</i> for personal expense	...	10	0
	„ „ <i>Y</i> „	... ..	12	0
7th	„ Paid solicitor for drawing up deed of partnership	.. .	3	0
11th	„ Bought from <i>D</i> on credit wine 20 cases at £3 per case	. ..	60	0
12th	„ Gave <i>C</i> a bill at three months...	..	100	0
	„ Paid <i>D</i> £60 less £1 discount	...	59	0
20th	„ Paid for keep of carriage & horse	...	4	0
	„ Office establishments	...	20	0
	„ Sold for cash piece-goods, 30 bales	..	180	0
	„ Bought 1,000 lbs tea at 1s per lb	.	50	0
	„ Cost of carriage of tea	.. ..	1	0
27th	„ Sold 100 lbs tea at 1s 6d per lb. to <i>F</i>			
	credit	... ..	7	10

		£.	s.
30th January—Received from F amount due less 5s.			
	discount	7	5
31st „ Interest paid to X on capital ...		3	0
„ „ „ Y „ ...		4	0

Post the above entries (double entry) into the cash book, journal, ledger and bill books draw up the balance-sheet and show what the profit and loss has been.

Note Market Prices of goods on 31st January.

		£	s.	d.	
Fresh-goods	...	...	5	7	0 per bale
Wine	...	...	3	10	0 „ case
Beer	...	...	2	0	0 „ hogshead
Tea	...	...	0	1	6 „ lb

5 State the difference between a Trial balance and Balance-sheet.

6. The following transactions appear in the ledger. Show the entries which would appear in the Day-book, Cash-book, Invoice-book and Bill-book:—

<i>Dr.</i>		<i>James Smith.</i>		<i>Cr.</i>		
		£	s.	d.	£ s. d.	
To goods	...	369	10	0	by cash—	351 0 0
	...	120	0	0	by discount	18 10 0
					by bill	120 0 0

Goods.

Purchased on credit	517	14	0	by credit sale	269	10	0
„ for cash	25	17	0	„	120	0	0
„ on credit	300	0	0	by cash	57	1	0
				by credit sale	107	16	6

Bill receivable.

Bills received	...	107	16	6	by cash	107	5	0
„		120	0	0	by discount	0	11	6

Bill Payable

	£.	s	d		£	s	d
To Cash	...	300	0	0 by bills granted	300	0	0

T Dundas

To goods	...	107	16	6 by bills	107	16	6
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John Kemp

To cash	..	491	16	6 by goods	517	14	0
To discount	...	25	17	6 "	300	0	0
To bill	...	300	0	0			

Mensuration

[Time allowed—10-30 A M to 12-30 P M]

1 The interior diameter of a masonry well 60 ft. deep is 3 ft 6 inches The thickness of the masonry is 15 inches What did the excavation cost at 7s 3d per cubic yard, the masonry cost at 11s per cubic yard

2 A glass is of the form of the frustrum of a cone $3\frac{5}{8}$ inches in depth, the interior diameter of mouth is $2\frac{1}{2}$ inches and of bottom 1 inch. How many cubic feet are equivalent to a gallon ($6\frac{1}{2}$ gallons = 1 cubic foot) ?

3 The central 10 ft. of a road is to be metalled to a depth of 9 inches How many cubic feet are required per mile ? If the metal is to be deposited in heaps on one side of the road, the heaps being 1000 ft long, and 12 inches deep, give a dimensioned sketch of the section of the heap ?

4 What would be the cost of excavating a tank 10 yds square at top and 10 ft deep, sides sloping at an angle of 45° ? The rates being Rs 3 per 1,000 cubic feet up to 5 feet in depth and 50 per cent. higher for the lower 5 ft.

5 A hemispherical dome 50 ft in diameter is covered with lead weighing 50 lbs per square foot How many tons of lead are used ?

6 What would be the cost of canvas used in making a comcal tent 24 ft. high, area of base 154 square feet ? The canvas being 18 inches wide and costing 13s 6d a yard

7 How long will it take a man to walk round a square field containing 40 acres at the rate of 4 miles an hour ?

8 How many spherical shot $\frac{1}{2}$ " diameter can be made from a yard of lead pipe 1" internal diameter, $\frac{1}{4}$ " thick ?

Arithmetic.

1. Simplify .—

$$(1) \quad \left\{ 725 \times 1064 - \frac{824}{515} \right\} \times \frac{9\frac{1}{2} + 3\frac{1}{2}}{9\frac{1}{2} - 3\frac{1}{2}}$$

$$(2) \quad \frac{\frac{1}{2} \times 2}{\frac{1}{2} - \frac{2}{3}} - \frac{\frac{3}{4} - 0\frac{5}{8}238}{1\frac{1}{8} (\frac{1}{4} + \frac{2}{3})}$$

2 Find to 6 decimal places the square root of 5, and also the cubic root of 177883610624

3 Find correct to 5 significant figures $144225 \times 39 \cdot 37079$ and $1700306 - 43126725$ These two examples must be done by contracted multiplication and division

4 Find the value of $3\frac{3}{4}$ of $4s\ 7d + 135$ of $\text{£}1, 4s\ 7d - 24375$ of $\text{£}1$, by double entry, at the end of the year and how would you open his books at the commencement of the next year?

5 Determine by practice the value of 768 tons at $\text{£}1\ 7s\ 4\frac{1}{2}d$ a ton

6 A bicycle wheel is 28 inches in diameter How many times it will turn round in 2 hrs 25 min, if the bicyclist is travelling at the rate of 10 miles an hour? Circumference of circle = 31416 times diameter

7 A manufacturer sells at a profit of 15 per cent to a merchant who sells at a profit of 10 per cent to a shop-keeper, who sells at a profit of 25 per cent to a consumer An article costs the manufacturer $\text{£}4\ 3s\ 4d$ What did the consumer pay for it?

8 A person invested money in 3 per cent stock at $95\frac{1}{2}$ and obtained a net income, after paying income-tax at $5d$, in the £ , of $\text{£}146\ 17s\ 6d$ He afterwards sold the stock at $102\frac{1}{2}$ and invested the proceeds in $2\frac{1}{2}$ per cent stock His net income now, the income-tax having risen to $6d$ in the £ , was $12s. 6d$ less than before How much money did he invest and at what price did he buy the $2\frac{1}{2}$ per cent. stock? One-eighth per cent brokerage is to be allowed in buying and selling

9. What is the cost of remitting to England $\text{£}253\ 16s\ 8d$, when the rate of exchange is $1s\ 3\frac{1}{8}d$?

10 A bankrupt has good debts to the amount of Rs 5,236 8as 6p and two bad debts of Rs 634 12as 9p, Rs 3,286 9as 6p for which he receives 10as and 6as 6p in the rupee respectively. His own liabilities are Rs 13,936 14as 10p. How much can he pay in the rupee?

11 If 1 lb. of metal containing copper and zinc in the ratio of 84 to 16 be melted up with 2 lbs. containing copper and zinc in

the ratio of '75 to 25, how much copper will there be in 1 lb of the resulting mixture ?

12 Find the compound interest payable yearly on £1485 5s. 9d to three years at 5 per cent

13 At what time between 5 and 6 are the hands of a clock (1) together, (2) directly opposite each other, (3) at right angles to each other ?

1901

Book-keeping.

I What is the essential difference between book-keeping by the single entry and by double entry ? and what purposes are served by the system of double entry ?

II. Describe briefly the following mercantile terms —(a) Adventure, (b) Audit, (c) Discounting a bill, (d) Retiring a bill, (e) Noting a bill, (f) Protesting a bill, (g) Days of grace, (h) Capital, (i) Exchange, (j) Sterling

III Explain the uses of the Day-book, Invoice-book, Cash-book and Bill-book Draw up a form of each and fill in with one or two illustrative entries

IV Describe —Personal accounts, Property accounts; Profit and Loss accounts How is each account balanced ? Draw up a form of profit and loss account and fill in with suitable entries

V How would you balance a merchant's accounts, kept by double entry, at the end of the year, and how would you open his books at the commencement of the next year ?

On which side of the ledger would the balances of the following accounts fall ?

Merchandise Bills payable Bills receivable, Cash

VI. Post the following transactions into a Journal and Ledger, draw up a balance-sheet and show what the net gain and net capital is —

			£	s	d
1st January	Cash in hand	...	.	50	0 0
" "	Goods	.	.	500	0 0
" "	J Ellis owes me	...	...	20	0 0
" "	I owe to Allison	...	.	17	0 0
" "	" Edward Bros.	.	.	11	0 0
" "	Sold goods to J Ellis	...	...	100	0 0
3rd "	Bought goods of Edward Bros	..	..	55	0 0
20th "	Sold goods to John Evans...	...	...	105	0 0
21st "	Paid Edward Buson account	...	...	40	0 0

			Rs.	A	P.
21st January	John Evans pays me	...	105	0	0
24th	" Paid Edward Bros.	...	10	0	0
"	" Paid shop repairs	...	7	0	0
31st	" Due for personal expenses	...	10	0	0
"	" Goods in hand	...	414	0	0

Mensuration

[Time allowed—2 hours]

1. Out of a circular disc of metal 35 equal circular holes are punched, the weight of the metal punched out is to the weight of the perforated disc in the ratio $\frac{4}{5}$. What is the diameter of the holes, if the disc is 12' diameter?

2 Three coins of $1\frac{1}{2}$ " diameter are so placed that each coin touches the other two. What is the area of the central unoccupied space?

3 A room 35 feet by 20 has a flat roof supported by upon burghas $4'' \times 3'$ section placed 1 foot apart centrally and projecting 4' into the wall, these rest upon beams $10'' \times 6''$ section at 5 feet intervals centre to centre and resting $18'' \times 6''$ section at 5 feet intervals centre to centre and resting 18" upon either wall. Calculate the cost of the timber at Rs 2-12 per cubic feet.

4 Find the number of balls in a triangular pyramid, each side of the base having 8 balls.

5 An earthen mound 16 feet height, the area of whose base is 100 feet \times 70 feet and top 36 feet \times 6 feet, has to have its height doubled without altering the areas of base or top. Calculate the cost of doing this at Rs 8 per thousand cubic feet.

6 Compare the surfaces of the 3 zones of the earth's hemisphere, the Torrid Zone extending $23\frac{1}{2}$ from the equator, the Frigid Zone $23\frac{1}{2}$ from the pole, the Temperate Zone occupying the intermediate space.

7 A cask in the form of two conic frustrums joined at the larger ends has diameter at either end of 20" and at the centre of 25", the length is 3 feet 4 inches, find the weight of cement to the nearest pound required to build it, if 1 cubic foot of cement weighs 110 lbs.

Arithmetic.

1 Find the least common multiple of 7, 12, 15, 44, 56, 75, and the greatest common measure of 218, 484, 73170.

2 Multiply 8 cwt. 3 qrs 23 lbs by 123, and divide £16,433 9s. 3d by 473.

3 What fraction of 5 tons 3 cwt. 3 qrs is 2 tons 1 cwt 17 qrs. ?

4 Making use of the method of short division, find to five decimal places —

$$\frac{6579643}{56901}, \frac{30046943}{98796}, \frac{5135481}{88769}, \frac{56}{300496}$$

5 Simplify —

$$\frac{3\ 352\frac{1}{2}}{165\ 43} + \left\{ \frac{5\ 6 \times 733}{2\frac{8}{9} \text{ of } 2\ 34\frac{1}{2}} \times \frac{.4938}{.0036} \right\}$$

6 If 25 coolies be necessary to excavate 1,248 cubic yards in eleven days, working $8\frac{1}{2}$ hours daily, how many coolies of another set will be required to excavate 11,475 cubic feet in eight days, if each coolie of the second set is able to turn out $\frac{3}{4}$ of the work per hour turned out by each coolie belonging to the first set, but working only $7\frac{1}{2}$ hours per day

7 A manufacturer buys coal at the rate of Rs 3 as 7 at pit's mouth, railway freight and other charges to the nearest station 215% of the original price, shortage 1½% on an average, cart hire to the works 1 anna 3 pies per cwt, coolie hire 25% of the cart hire. If he uses 9,683 tons in the year, what does his total bill for coal amount to in 9 months ?

8 Find the interest of Rs 15,633 as 11 pies 9 for 164 days at $3\frac{1}{2}$ per annum. In what time will the interest at the same rate and with same sum of money amount to 3,651 rupees ?

9 Find the Banker's discount on a bill of Rs 5,432 as 12 which is dated June 20th, 1901, is payable in 3 months, and is discounted on July 15th, the rate of discount being $2\frac{1}{2}$ per cent

10 X is a working, Y a sleeping partner in a business. X possesses 28,356 rupees, Y 1,86,433 rupees. X received 12 per cent of all the profits for managing, the rest being proportionately divided. Find their respective shares out of Rs 16,533 as 10 pies 3

11 A cubic foot of water weighs 63 4 lbs, a certain kind of cast iron is 7 3 times heavier than water. What is the weight of a rectangular block of that iron 3 feet 9 inches long, 1 foot 7 inches broad, and $8\frac{1}{2}$ inches deep, the weight to be stated in cwt., lbs and ounces

12 Find to 6 decimal places the square root of 03579 and the cubic root of 47 1

1902.

Arithmetic.

[Time allowed—4 hours.]

1 Simplify —

$$(a) \left(\frac{\frac{1}{3} \times 18 \cdot 27 \times 2 \times \frac{2}{2}}{2 \times \frac{2}{3}} \right) + \frac{\frac{7}{34} - \frac{13}{68}}{8021 - (77 + 1766)}$$

$$(b) \left(\frac{18}{19} \text{ of } \frac{42}{51} \text{ of } \frac{2 \cdot 03 - 1\frac{1}{2}}{91} \right) \left(\frac{0 \cdot 1227}{\frac{1}{2} \text{ of } 16} \right).$$

2 Find the value correct to 0.1 of a pie of—

$$0.8732 \times 0.0043 \times 77 \text{ of Rs } 121.75$$

3 Find the cube of $\{(0.8 - 0.25) + 3\frac{1}{2}\}$ and extract the square root of your result correctly to four places of decimals

4 Find by contracted methods the values of—

$$(a) 120342 \times 98765$$

$$(b) 120342 - 98765$$

Each answer is to contain only four significant figures.

5 Determine by practice the cost of—

1,024 tons 3 qrs. 29 lbs. of coal at Rs 8.8 per ton, if delivery charges are Rs 3 for 25 tons and a trade discount of 10 per cent is allowed.

6. Find the compound interest on £385 at $5\frac{1}{2}$ per cent for two years, interest payable every half year and no interest allowed on fractions of a shilling

7. What sum of money would amount to Rs.5,000 in ten years if invested at $3\frac{1}{2}$ per cent simple interest ?

8 The cost of making a certain machine is £27. 5s. The manufacturer sells at 10 per cent profit to an export merchant who pays 11 shillings for packing and £1 7s. 6d for freight. At what price must the exporter sell the machine to clear 15 per cent on his total expenditure ?

9. What will be the loss on remitting Rs 1,050 to London at 1s 4 $\frac{1}{2}$ d. and sending the money back to Calcutta when exchange has fallen to 1s 3 $\frac{3}{4}$ d ?

10 A man bought 3 per cent stock at 86 and sold it at 92 $\frac{1}{2}$ after two years. If he paid Rs 3.8 on each Rs 1,000 stock for brokerage and safe custody, what percentage per annum did he realize on the money he invested ?

11. What quantity of copper must be added to 33 maunds of an

alloy containing equal parts of copper and zinc so that the resulting brass may consist of two parts copper to one part of zinc ?

12 Find the proportional cost of employing Chinese or Bengali carpenters on work for which 332 cubic feet of timber is used, if the Chinaman be paid Rs 2 and the Bengali As 14 per day, with 7 Bengalis one-sixth of a foreman's time at Rs 150 per mensem of 26 working days is required for supervision, and they take 10 days on the job, with the Chinaman no supervision is given and they finish the work at the rate of 10 cubic feet per man per day (any fraction of a day to count, as a half-day and the work to be finished off by one man only)

Mensuration

[Time two hours]

1 On the four sides of a rectangular garden, 100 feet long by 80 feet wide, there is a brick wall 15 inches thick and 8 feet high, this wall rests upon a foundation course 20 inches thick and 12 inches high.

Calculate—

- (a) the number of bricks of a standard size, $10'' \times 5'' \times 3''$, that will be required to build the wall,
- (b) the amount of lime and surkhi that will be required, 36 cubic feet of mortar being used in each 100 cubic feet of masonry and the mortar being composed of two parts surkhi and one part lime

2 The outer roof of a Swiss cottage tent covers on the ground an area comprised of a rectangle 24 feet \times 12 feet with a semi-circle 24 feet in diameter at either end. The sides of the roof are inclined at an angle of 45° . Determine the cost of canvas, 27 inches wide, required to construct the roof at Re 1-6 a yard

3 The inner fence of a circular race-course has a radius of $\frac{1}{4}$ mile. If the outer fence be 66 yards longer than the inner, what will be the cost of putting turf on to the race-course at Re 1-8 per square foot?

4 Ninety-one rupees are placed side by side as closely as possible together on a table, they just fall within the limits of an equilateral triangle. If the diameter of a rupee is $1\frac{1}{4}$ inches, what will be the length of one side of the triangle?

5 A trapezoidal field has sides of the following dimensions —

The two parallel sides 72 yards and 38 yards 2 feet, the other two sides 20 yards and 26 yards 2 feet. Express the area of the field in square feet

6 A cylinder 1 foot deep and 12 inches internal diameter is filled with water to a level of 1 inch from the top. How much water, if any, will be spilt if a sphere of 15 inches diameter is placed on the top of the cylinder? Give your result in cubic inches

Book-keeping.

1—Explain the term 'Bills of Exchange.' What is meant by discounting a bill, honouring it, retiring it, taking it up, protesting it and endorsing it?

II.—Define briefly the following terms:—

- (a) Debit
- (b) Credit.
- (c) An Accommodation bill.
- (d) Bonded goods
- (e) Composition
- (f) Debenture
- (g) Dividend
- (h) Procuration
- (i) Usance
- (j) Preference shares
- (k) Limited Liability Company.

III—Describe how a merchant ascertains what he is worth and how much he has gained or lost in a given period

IV—How should the following accounts be closed:—

- Merchandise
- Profit and Loss.
- Cash
- Private expenses

V—Name the principal books kept by a merchant for recording his transactions and state briefly the object of each

VI—Explain the nature of a profit and loss account. What are its several branches? Draw up a form of profit and loss account and fill in with suitable entries

VII—Define 'assets' and 'liabilities' and give a few instances of each under which would you classify the following:—

- Overdrawn account at Bank.
- Interest on fixed deposits at Bank
- Unclaimed interest of shareholders

VIII—What would you enter on the Dr and Cr side of a balance-sheet? Draw up a form of a merchant's balance-sheet and fill in with suitable entries

IX —What is an 'account sale?' Draw up a form of account sale embodying the following transactions .—

A receives from *B* a consignment of wine for sale of the value of Rs 12,000

A to receive 5 per cent on account of all sales plus expenses

A sells wine to the extent of Rs 10,000, his expenses are Rs 200, and he returns the balance of wine to the value of Rs 2,000

X —The opening balances of a manufacturing concern are—

	Rs		
Cash	.	..	5,000
Bills receivable	6,000
Bills payable	4,000
Block	16,000
Plant and machinery			27,000
Stock			19,000
Manufactured goods	.	.	24,000
Manufacture account	.		7,000
The outlay of the year is—			
Establishment	.		3,500
Labour	.	.	10,500
Contingencies	..		500
Stock	16,000
Advances for machinery		.	4,000
Ditto for stores	10,000
Stock used on machinery		..	25,000
Reserve account for renewals		...	3,000
Outlay at end of year on goods still under manufacture			
	.	..	8,500
Value of manufactured goods outturned		..	52,500
Goods sold	56,000
Bills payable at end of year		..	3,500
Bills receivable at end of year		.	9,000

Draw up journal, ledger, profit and loss account and balance-sheet

1903

Arithmetic.

[11-30 A M to 3-30 P M.]

$$1 \text{ Simplify } — \frac{(8\,201 - 0\,196) \times (335 + \frac{5}{7} \text{ of } 153\,306)}{3\,76\frac{2}{3} + \frac{81\,945}{27\,20\frac{2}{3}}}$$

2 (a) What fraction of 41 miles 1,000 yards is 7 furlongs 25 125 yards ?

(b) Multiply 47 tons 8 cwt 1 qr 9 lbs by 8 302

3 Calculate the values by contracted multiplication and division of (a) $17.8039 - 1\frac{2}{3}$ and (b) $9\,66642 \times 14\,4281$ correctly to five significant figures only

4. Find by practice the value of 58 tons 2 cwt 3 qrs 8 lbs @ £19 3s per ton

5 Find the L C M of 16, 27, 45, 108, 144, and the G C M of 1738, 363, 99, 605

6. If a workman can earn Rs 10 as 7 in 21 working days, what will be the amount earned by 72 workmen in $95\frac{1}{2}$ working days ?

7 Find the square root of $13\,806\frac{1}{2}$ and the cube of $0\frac{2}{3}$ correctly to five places of decimals

8 If the excavation of 2427 cubic yards of clay can be carried out by 7 coolies working 8 hours per day in 80 days, how long will the whole work require if 20 additional coolies are employed from the commencement of the 21st day and after the 30th day each cooly works 10 hours per day ? Any fraction of a day beyond one-half is to count as a whole day, less than one-half as a half-day

9 What income would be derived from the investment of Rs 87,000 in $4\frac{1}{2}$ per cent debentures @ 97, brokerage $\frac{1}{2}$ per cent and commission on collection $\frac{1}{2}$ per cent of the amount realized ? What would be the loss of capital on selling at $95\frac{1}{2}$, brokerage $\frac{1}{2}$ per cent ?

10 The shortage on delivery of a quantity of coal is 5 tons 3 cwt, the price of the coal is Rs 12 as 8 per ton delivered at the works, the bill for the coal is sent in, calculated from the invoice weight, for Rs 18,302 If discount at the rate of $7\frac{1}{2}$ per cent be allowed for immediate payment, what is the sum that should be paid ?

11 If copper be quoted at £60 per ton and zinc at £18 per ton, what would be the cost of making 30 tons of brass containing 65 per cent of copper if the working expenses be $2\frac{1}{2}$ per cent of the cost of the raw materials ? Give the result in rupees at 15 rupees to the pound sterling

12 A and B engage in a partnership business ; A receives Rs 200 per month as manager and B Rs 325 per month as travelling expenses and salary, in addition A receives a bonus of 5 per cent of the profits the remainder being divided in proportion to the invested capital, of which A supplies Rs 1,16,000 and B Rs 2,24,000 The profits for a year being $20\frac{1}{2}$ per cent, find the sum (including salary) realized by each partner during the year

Mensuration

[Time 2 hours]

1 Find the expenses of paying a circular court 80 feet in diameter at £1 10s a square yard, leaving in the centre a space for a fountain in the shape of a hexagon, each side of which is 3 feet

2 The area of a rectangular field is $\frac{3}{4}$ ths of an acre and its length is double its breadth. If a semi-circle be struck with its centre at the middle of one of the longer sides, what must the radius be in order that its area should be $\frac{1}{2}$ that of the field ?

Express the result in feet to 2 places of decimals, one square chain of 66 feet in length equals $\frac{1}{10}$ th of an acre

3 A circular disc of card-board 12" in diameter is divided into six equal sectors by pencil lines through the centre. In each sector there is a circle touching the 2 bounding radii of the sector and also the arc joining their ends. Find the total area of these six circles in square inches to 2 places of decimals ($\pi = \frac{22}{7}$)

4 A hemispherical bowl 12" internal diameter and $\frac{1}{4}$ " thick is to be plated with gold at the rate of $1\frac{1}{2}$ annas per square inch, what will it cost ?

5 The base of a pyramid is a rhombus in which each side measures 4 feet and each acute angle measures 60° . Find its volume if the height of the pyramid be six feet

6 A lidless box measures 12" long, 10" broad and 7" deep (these being external dimensions). If the wood of which the box is made be 1" thick, find—

(a) The volume of the wood of which the box is made,

(b) The weight in ounces of mercury the box will contain

A cubic foot of water weighs 1,000 ounces. Specific gravity of mercury = 13.6

Book-keeping.

[1—5 P M]

1 Define —Usance, manifest, letter of credit, procuration, invoice, demurrage, drawback, composition, debenture and accommodation bill

2 What is a waste-book ? A day-book ? Invoice-book ? A cash-book ? A bill-book ? A ledger ? A journal ?

3 Which side of the cash book should be greatest, and why ? If the other side is greater, what conclusion would you draw ? Which is the creditor and which the debtor side ?

4 On 1st January 1903 I had the following cash occurrences and transactions —

	£.	s	d
In hand	327	2	5
Paid J Smith	42	1	9
Johnson's bill due this day paid by me	198	17	9
T Sewell paid by me	49	17	6
Received of Joseph Brown	327	2	11
Discounted with Wilham & Co 3 bills, £429-11-4, due in 3 months paying 6 per cent discount	423	2	6
Paid Patrick Costello	873	13	3

Construct a cash-book with them

5 Describe briefly how ledger posting are checked monthly

6 What is a ledger account, a ledger folio, a ledger balance, and the balance of an account ? In double entry what does 'balancing the ledger' mean, and what is the difference between a trial balance and a balance-sheet ?

7 What sorts of errors are not detected by balancing and how are they guarded against in practice ?

8. Journalise and then post into a ledger the following —

	£	s	d
1893			
July 1st Cash in hand	65	0	0
„ Goods in hand	119	7	2
3rd Bought of John Travers 3½ chests tea @ 2s 3d	22	10	0
„ Sold to James Taxford 1½ chest Oslong tea @ 1s 8d.	3	6	8
Sold to James Taxford 8 boxes gunpowder tea @ 3s 6d	12	12	0
5th Sold to William Roberts 2½ chests Pekoe @ 2s. 5d	15	15	4
17th Paid John Travers	22	10	0
18th Received of J Taxford his acceptance at 3 months	15	8	8
20th Received of W Roberts	15	15	4

9 Assuming that no entries on transfers are to be made in the ledger except as posts from the journal, show how to rectify the following errors —

(i) I have posted £30 to the Dr. side of John Brown, instead of to the Dr side of William Brown

(ii) I have journalised Cash Dr to Thomas Smith £21-16-0, when the amount should have been £22-16-0.

(iii) I have posted £23 to the Dr side of goods and the Cr. side of J Jones, instead of to the Cr of goods and the Dr of Jones

(iv) I have posted from the entry 'goods Dr to W Johnson' to the proper side of goods *a/c*, but not at all to the *a/c* of Johnson

(v) I have journalised and posted into ledger accordingly 'J Clark Dr to Cash £50,' which should have been 'H Butt Dr to Cash £50'

(vi) I have posted £67 to the Dr. side of John Brown instead of to the Cr side, but have taken the amount to the proper side of goods *a/c*

10 (a) Journalise and post the following transaction: Let the journalising be performed correctly, but make, intentionally, the following erroneous ledger postings —

Post the transaction of the 7th to the Cr. of J Clark, and the Dr of the corresponding account

Post the amount due to T Halt on the 1st to his Dr but correctly to the corresponding account

Post the first entry of the 8th to the proper side of the ledger, but to the account of J Clark instead of to that of H. Butt.

Assume that no entry or transfer is to be made in the ledger, except as connected with a journal entry, so that against every amount in the ledger, the number of a folio may be put, referring to the place in the journal where the authority for posting that precise amount is to be found Give the journal entries which ought to be made in order to rectify the above errors and then post them rectifying entries

Balance and close the ledger The goods on hand to be taken at cost price are 1 pipe Port (duty paid), 1 butt Sherry (duty paid), 1 pipe Port (in hand)

(b) Is the owner of these books solvent or insolvent and by how much? What has been the gain or loss in the month of January?

1902.

1st January in hand—

	£	s.	d.
" Cash	..	355	0 0
" 3 butts Sherry (duty paid) @ £70	...	210	0 0

		£	s.	d
1st January	Debts due by me—			
	H Butt	738	0	0
	T. Halt	96	16	9
	G Milnes	98	10	0
2nd	" Paid to Bankers	300	0	0
7th	" Sold James Clark 1 butt Sherry	80	0	0
8th	" Paid H Butt	50	0	0
	" Bought of G Molson 4 pipes Port			
	@ £35	140	0	0
	" Sold C Rookes 1 butt Sherry £82,			
	1 pipe Port £37	119	0	0
9th	" Drew cheque for petty cash	10	0	0
10th	" Sold John Wyatt 1 pipe Port	40	0	0
12th	" Received of John Wyatt his accep-			
	tance at 3 months	40	0	0
15th	" Paid to G Milnes (by cheque)	98	10	0
21st	" Paid duty on pipe Port, 113 gallons			
	@ £5-6-5 per cent	32	12	7
	" Paid Dock charges on pipe Port	0	16	8
31st	" Amount of petty cash payments this			
	month	7	1	6
	" Received of Charles Rookes being			
	account 119-0-0			
	less 2½ per cent 2-19-6	116	0	6
	" J Clark paid into my a/c at bankers	80	0	0

1904.

Arithmetic.

[11 30 A.M. to 3-30 P.M.]

1 Simplify —

$$(a) \frac{159 \times 0.021 \times \frac{1}{7}}{5 \times 0.003} - 16 - \frac{1}{2(\frac{1}{8})^2} + 0.16201.$$

$$(b) \frac{17}{8} \text{ of } \frac{30}{81} \text{ of } \frac{1}{1} \text{ of } 0.03425$$

$$1 + \frac{1}{1 + \frac{1}{2}}$$

2 Multiply 3 acres 2 r 5 p. 7 yds by $3\frac{2}{3}$ and find the value of the product at £121-6 8 per acre correct to a penny

3 Calculate by contracted methods the quotient of 36 854 and 742 and the continued product of 0.0001256351, and 876 Give the results to four significant figures only

4 Determine the square root of 352.00541 to six significant figures

5 Find by practice the cost of 875 tons 3 cwts 27 lbs of copper at Rs 928 annas 8 per ton. What would the net amount of the bill amount to if 10 per cent duty is paid, landing and delivery charges amount to Rs 4 annas 12 per ton, and a discount of 5 per cent is allowed on the gross cost excluding landing and delivery charges?

6 Find the compound interest on Rs 10,000 at 3 per cent per annum for 5 years, interest payable half-yearly. No interest allowed on fractions of an anna.

7 Three mistrys at Rs 14 each per month of 26 working days and 18 coolies at annas 5 each per day are employed for 21 working days on a job, then 10 additional coolies are engaged until the end of the work which is finished in 5 days. What is the cost of the work?

8 What net income would be realized from the investment of Rs 33,000 in $3\frac{1}{2}$ per cent stock at $95\frac{1}{4}$, brokerage $\frac{1}{8}$ per cent and income-tax at 5 pies in the rupee.

9 What loss or gain was incurred by remitting £350 from England to India at 1s $3\frac{1}{4}$ d per rupee and retransmitting the money to England at Rs 15 per £1 sterling? The operations took 34 days if the money remained in England, 3 per cent per annum could have been obtained for its use.

10 A machine is sold by the maker at 10 per cent profit, to a merchant, he sells to the retailer at 15 per cent profit, the retailer makes a profit of £1-3 4 by selling at £25. What does the machine cost to make?

11 There are 3 partners in a business whose shares are in the proportions of 3 6 7, they each draw maintenance allowance from the business at Rs 250 per month and they divide the balance at the end of the year in proportion to their shares. What was the total amount earned for the year, if the smallest partner realized altogether Rs 7,000?

12 If 27 men working 8 hours per day and 5 boys working 6 hours per day do a certain piece of work in 10 days, how long will it take ten men working 10 hours per day and ten boys working 5 hours per day to do the same piece of work? Two boys can do as much work as one man in the same time, any fraction less than $\frac{1}{2}$ is to be counted as a half-day, greater than $\frac{1}{2}$ as a full-day.

Mensuration

[Two hours]

1 The outside surface of a cube amounts to 15 sq : yards 10 sq feet and 54 sq inches

What is the length of the edge ?

2 How many spheres of 1 inch diameter can be put within a cubical box whose inner edge is 11 inches ?

How many cubic inches of sand will be required in order to fill the vacant spaces ?

3 How many square yards of canvas will be required for a conical tent 24 feet high, if the area of the base is 154 sq feet ?

4 Supposing the earth to be a sphere of 4,000 miles radius, find to what height a balloon will have to rise to enable $\frac{1}{8}$ of the surface to be seen

5 A pyramid on a square base has four equilateral triangles for its other faces If each edge be 20 feet, find the volume of the pyramid in cubic feet

6 One ton of lead is rolled into a sheet of uniform thickness 42 inches What is the area of the sheet in square yards ? One cubic foot of lead weighs 710 pounds.

Book-keeping.

[1 P.M to 5 P.M]

1. Define clearly —

(a) Composition

(d) Dividend

(b) Debt.

(e) Discount.

(c) Credit

(f) Interest

2 Mention the books used in book-keeping, and distinguish between book-keeping by single entry and that by double entry

3 What is a Bill of Exchange ? State its essential features. Explain how by its use Thos Smith and Co, merchants of Cawn-pore, being indebted £525 to W Jones and Co, merchants of Calcutta, remit that amount to the latter

4 Define Capital, and distinguish between—

(a) Stationary Capital

(b) Fluctuating Capital

(c) Auxiliary Capital.

5 What are nominal ? and what are personal accounts ? And what does the balance of a personal account signify ? And how would you deal with nominal accounts in balancing ?

6. Thos Smith & Co, who owe you Rs 7,500, become insolvent and pay a composition of 6 annas in the rupee. Show how you enter this in your journal and ledger

7 How do you balance a stock account ?

8. State what errors are not detected by balancing the ledger, and describe how such errors are guarded against in practice

9 Make the entries necessary to record the following transactions in proper books, post the ledger, and show a trial balance —

MESSRS S EAST & CO

		£.	s	d
<i>July 1st</i>	Cash in hand	..	100	0 0
" "	Goods in hand	..	1,200	0 0
" "	Value of business premises	...	300	0 0
" "	Due by J Smith	...	50	0 0
" "	G Read's acceptance	.	150	0 0
" "	J Cooper's acceptance	..	100	0 0
" "	Due to S Brown	..	150	0 0
" "	S East & Co's own acceptance in favour of J Jones	...	200	0 0
" 2nd	Sold goods to J Smith	..	200	0 0
" 3rd	Bought goods for cash	..	60	0 0
" 5th	Bought goods of S Brown	..	500	0 0
" 6th	Discounted G Read's acceptance for £150 and allowed discount £1 10s	...	150	0 0
" 7th	Sold goods to S Robinson	..	300	0 0
" 10th	Received from J Smith	...	150	0 0
" 12th	J Cooper's acceptance due this day returned dishonoured	...	100	0 0
" 14th	Sold goods to J Smith	...	300	0 0
" 15th	Received P Robinson's acceptance at one month	..	300	0 0
" 18th	Sold goods for cash	...	50	0 0
" 19th	Received from J Smith	...	100	0 0
" 20th	Paid to S Brown	...	200	0 0
" "	Accepted S Brown's draft at two months	...	450	0 0
" 21st	Paid cash for repairs to premises	...	6	10 0
" 22nd	Received cash 15s in £ on J. Cooper's debt	...	75	0 0
" "	Wrote off balance of J Cooper's account as bad debt	...	25	0 0
" 24th	Paid petty trade charges	...	2	10 0
" 25th	Sold goods to P Robinson	...	250	0 0
" 26th	Received from P Smith	...	300	0 0
" "	Bought goods for cash	..	50	0 0
" 28th	Bought goods of W West	...	400	0 0

	£	s	d.
July 28th Paid on acceptance in favour of J Jones, due this day	200	0	0
„ 31st Paid cash for salaries	25	0	0
„ „ Estimated monthly wear and tear of premises	5	0	0

10 After showing trial balance, make the necessary closing entries, and draw up a balance sheet, showing the firm's position on 31st July—the value of goods in stock being taken at £1,300

1905.

Arithmetic

[Time allowed—11-30 A M to 3-30 P M]

1 Simplify —

$$(1) \quad \frac{4\frac{1}{2} - 3\frac{1}{4} + 3\frac{1}{8} - \frac{1}{8} - 1\frac{1}{2}}{1\frac{1}{2} + 2\frac{1}{8} - \frac{1}{8} - \frac{1}{2}}$$

$$(2) \quad \frac{2\ 03\frac{5}{8} + 3\ 26\frac{3}{4} - 1\ 22\frac{7}{8}}{2\frac{1}{2} \text{ of } 1\ 28\frac{5}{8} 1\frac{1}{4}}$$

2 Find by contracted method—

$$(1) \quad 12\ 3749 \times 8\ 73214$$

$$(2) \quad 365 - 3\ 14159$$

Each correct to five significant figures

3 Find the H C F of 37037 and 35372 and the L C M of 2431, 3553, 2717, 4199

4 If I remit to London Rs 367-11-7, exchange being at $1/4\frac{1}{2}$, what percentage of a bill amounting to £73. 15s 2d do I pay?

5 Find the compound interest on an average bank balance of Rs 6,225 for 4 years at 2%. If the account is withdrawn at the end of a further period of six months, ought the Bank allow a further interest of 1% for that period? Give exact figures showing whether the Bank would gain or lose by so doing

6 An engine while driving machinery burns coal at the rate of $16\frac{1}{2}$ cwt in 2 hours 10 minutes. When the machinery is not in motion, the consumption of coal is only $\frac{1}{4}$ of this rate. How much coal will the engine consume in 792 hours during $\frac{1}{4}$ of which time the machinery is at rest?

7 The debts of a bankrupt amount to £1,067 5s and 3d and his assets consist of property worth £458 7s. 8d and an undiscounted bill 4%. How much in the £ will he pay? (Reckon true present value on the bill)

8 A man invests a certain sum in the ordinary stock of a railway at 90, which pays a dividend of $3\frac{1}{2}\%$. At the end of a year he sells out at 86 and invests the proceeds in a 7% stock at 98 and thus in the second year receives £647 10s more for interest than in the first year. How much did he originally invest, assuming that the prices for stocks given above include brokerage?

9 The weight of a body, calculated as the average of seven different experiments, is 53.735 grammes. The average of the first three is 54.005, the fourth was greater than the fifth by 0.004, while the average of the sixth and seventh was 0.10 less than the average of the first three. Find the weight of the body as obtained by the fourth experiment.

Mensuration

[Time allowed—10-30 to 12-30 P M]

1 The length of a room is double the breadth, the cost of the flooring at 12 annas per square foot is Rs 150, the cost of colouring the four walls at 4 annas per 100 square feet is Rs $2\frac{2}{3}$. Find the height of the room.

2 What is the greatest number of rupees that can be fitted into a cash-box of internal dimensions $10'' \times 5'' \times 2\frac{1}{2}''$? Assume that a rupee measures $1\frac{1}{4}''$ diameter and $\frac{1}{16}''$ thick.

3 A square field whose area is 9 square miles has two fences dividing it into four plots. One fence runs from a corner of the field to the middle point of an opposite side, and the other is a diagonal cutting the first fence. Find the area, in acres, of each of the four plots.

4 Find the number of cubic feet in a frustum of a square pyramid 60 feet high, 8 feet square at the base and 4 feet square at the top and capped by a square pyramid 9 feet high.

5 A frustum of a right circular cone has a diameter of base 10 inches, of top 8 inches and a height of 5 inches. Find the area of its whole surface.

6 If the inscribed circle of a square of one foot side be removed and the remaining figure be made to rotate about (a) one of the sides, (b) of the diagonals, find the volume of each of the solids thus generated. Answer to be given in cubic feet correct to two decimal places.

Book-keeping.

[Time allowed—1 to 5 P M]

1 Define —

(a) Assets	|	(d) Profit and Loss
(b) Liabilities		(e) Debit balance
(c) Capital		(f) Trial balance

2 Mention the most important books used in book-keeping and the entries made in them

3 On the 1st January 1905, T Smith has a capital of Rs 10,000 invested in business his drawings are —

	Rs
2nd January	... 1,000
1st February	... 500
2nd March	... 1,500
1st April	... 1,000
2nd May	. 800
1st June	... 1,200

At the end of the six months his profits are Rs.7,200, and allowing 5 per cent interest per annum on his capital, draw up the private account of his capital

4 Explain fully what is meant by —

(a) Bill-of-lading	(c) Discount
(b) Dividend	(d) Brokerage
	(e) Commission

5 Explain how you balance and close the different classes of account in the Ledger

6 (a) What is the difference between public accounts and all other accounts ?

(b) What is the most important object attained by commercial book-keeping ?

7 What does a balance-sheet consist of ? How is it formed ? and what does it show—both in single and double entry ?

8 How would you close the following accounts —

Goods ,	Profit and loss ,
Cash ,	Private expenses ?

9 A and B have bought and sold horses under an agreement to share profits equally Each has kept an account of his receipts and disbursements, which stands as follows —

A's Account

	Rs
Received for horses sold	... 15,000
" from B	. 12,000
Paid for horses	.. 8,096
" expenses	... 2,500

B's Account.

Received for horses sold	. 11,560
Paid A	12,000
" for expenses	... 1,430

They have horses left of the value of Rs 2,135 which B is to take

over and they wish to settle up accounts. How much should be paid to *A* (or *B*) to settle all demands ?

10 Mr Jones has a capital of £1,000, and he makes in one month—

	£
Profit on tea	... 70
„ on coffee	.. 80
„ on sugar	... 15

His expenses are £20, had debts £5 and discount allowed £2 7s 9d. Draw up a profit and loss account and a capital account

11 Explain fully what is the use of the journal and make six illustrative entries in it and the ledger

How do you check the journal with the trial balance-sheet ?

12 Make the entries necessary to record the following transactions in the proper books, close the ledger and draw up a balance-sheet, showing the merchant's financial position on 31st May 1905, and how much he has gained or lost during the month —

	£
<i>1st May 1905</i> Cash in hand	... 160.
„ „ Goods in hand	... 500
„ „ Mr Jones owes me	... 70
<i>2nd</i> „ Sold goods to Mr Tomkins	... 200.
<i>3rd</i> „ Bought goods of Mr Wood	.. 300
<i>4th</i> „ Sold goods for cash	... 80
<i>5th</i> „ Sold goods to Mr Jones	.. 150
<i>7th</i> „ Mr Jones paid me	... 250
<i>9th</i> „ Mr Tomkins paid me	.. 165
<i>10th</i> „ Bought goods for cash	.. 650
<i>12th</i> „ Paid trade expenses	.. 20
<i>14th</i> „ Bought goods of Mr Woollam	... 130
<i>16th</i> „ Bought goods of Mr White	... 60
<i>19th</i> „ Sold goods to Mr Jones	.. 110
<i>20th</i> „ Sold watch to ditto	... 15
<i>21st</i> „ Received from ditto	... 150
<i>22nd</i> „ Bought rice of ditto	... 90
<i>23rd</i> „ Sold goods to Mr Williams	... 30
<i>24th</i> „ Paid Mr Jones	... 50
<i>25th</i> „ Paid salary of clerks	... 20
<i>26th</i> „ Received from Mr Abraham as loan	... 410
<i>27th</i> „ Sold goods for cash	... 100
<i>28th</i> „ Sold goods Mr Jones	... 105
<i>29th</i> „ Mr Jones paid me	... 50
<i>30th</i> „ Bought wine for cash	... 200
<i>31st</i> „ Paid rent	... 30
„ „ Value of goods in hand, including wine and rice at cost price	... 1,300.

1906

Arithmetic.

[Time allowed—Four hours]

1 Simplify —

$$\frac{(\frac{3}{4} - 5) + 15 + \frac{1}{2\frac{1}{2}}}{(375 - 1\frac{1}{2}) \div \frac{1}{1\frac{1}{4}}} + \frac{1}{3 + \frac{1}{1 + \frac{1}{1\frac{1}{2}}}}$$

2 If 1 metre = 3 280899 feet, find to the nearest foot the value of 4432 metres

3 Find by practice the cost of excavating 12 cubic yards, 19 cubic feet, 1440 cubic inches of granite at Rs 12-10-6 per cubic yard

4 A and B enter into partnership, their capitals being at 5 6. At the end of two months they withdraw respectively 3 and $\frac{1}{4}$ of their capitals, and four months afterwards B increases his capital by the addition of $\frac{1}{4}$ of his original capital. How are they to divide the profits, amounting at the end of the year to £379-2-6?

5 One of the candidates competing for the 4th Grade Accounts, this year, said that he would be exactly 7200 days old on the day of his arithmetic examination. Find the year, the month, the day of the month, and day of the week on which he was born.

6 A man's income is reduced to Rs 561 after he has paid an income-tax of 5 pies in the rupee. Find what would have been his net income if the income-tax had been four pies in the rupee.

7. A man takes a house for three years, the rent of which is £200 and is due at the end of each year. He pays down a certain sum at once in order to reduce his annual payment to £120. Reckoning (compound) interest at 4 per cent, find to the nearest pound the sum he pays down at once.

8 Find the alteration in income caused by selling Rs 6400 of a 3 per cent stock at $86\frac{3}{4}$ and with the money obtained buying 4 per cent stock at $114\frac{7}{8}$ the brokerage being two annas per cent in each case.

9 A man buys mangoes at 11 annas a dozen and sells them at 11 mangoes for 12 annas. Find his gain per cent.

10 A person in London wishes to remit 27432 pesetas to Madrid when the exchanges are 27 pesetas = 15 shillings, £1 = 254 francs, 19 francs = 27 pesetas. Which is the more advantageous, to remit directly to Madrid, or circuitously through Paris? What is the gain in English money?

11 Find to six decimal places the square root of 03579

12 The volume of a cubical safe is 21 c ft. Find the length of the edge in inches correct to two decimal places

Mensuration

[Time allowed—Two hours]

1 A conical vessel measuring 2 ft 4 in across the top and $4\frac{1}{2}$ ft. deep is placed with its axis vertical and apex downwards Find roughly its capacity in gallons, given 1 cubic foot = $6\frac{1}{4}$ gallons [$\pi = \frac{22}{7}$]

2 ABC is a triangular field, right-angled at C

$AC = 12$ chains $BC = 5$ chains

Find (1) The rent of the field at £5 6s 8d an acre

(2) The cost of erecting a fence from A to B at Re 1-9-6 a lineal yard

(3) The shortest distance in yards from C to AB
[Chain = 66 ft]

3 How many tons of earth are needed to form a bank 200 ft long and 20 ft high on level ground? The width at the top of the bank = 25 ft and the sides slope at 45° A cubic foot of soil weighs 95 lbs

4 Ice loses 7 per cent of its volume when melted Find how many gallons of water can be obtained from a sphere of ice 18 inches in diameter

1 cubic foot = $6\frac{1}{4}$ gallons

$\pi = 3.1416$

5 Find the cost of canvas 2 feet wide at Rs 2-10 a yard required to make a conical tent 12 ft in diameter and 8 ft high, allowing 10 per cent for seams and wastage How many cubic feet of air will such a tent contain? [$\pi = \frac{22}{7}$]

6. Four labourers undertake to dig a pit 24 ft. long, 20 ft wide and 9 ft deep at the rate of 12 annas per cubic yard for the 1st yard in depth, Re 1-8 per cubic yard for the 2nd yard in depth, Rs 3 for the remainder What should each receive?

Book-keeping

[Time allowed—Four hours]

1 Explain the system of double entry Why can its advantages not be fully realised in the case of a general retail business?

2 Describe the process by which a merchant ascertains what he is worth and how much he has gained or lost in a given period

3 Define—Account Current, Bill of Lading, Composition; Discount, Crossed Cheques, Noting a Bill, Protesting a Bill, Exchange

4 Define assets and liabilities and give two or three examples of each Under which would you classify the following —

Overdrawn account on Bank

Interest on fixed deposit at Bank

Unclaimed interest of shareholder

5 Post the following entries into the proper books (omitting journal) Close the ledger and draw up a balance-sheet, goods in hand being valued at £1,500 —

Transactions of B Smythe

			£	s	d.
January	1st	Cash in hand ..	100	0	0
"	"	Goods in hand ...	1,200	0	0
"	"	Value of business premises ...	300	0	0
"	"	Due by J Smith ...	50	0	0
"	"	Read's acceptance ..	150	0	0
"	"	Cooper's do ..	100	0	0
"	"	Due to Brown ..	150	0	0
"	"	B Smythe's own acceptance in favour of Jones ..	200	0	0
"	2nd	Sold goods to Smith ..	200	0	0
"	3rd	Bought goods for cash ...	60	0	0
"	5th	Do of Brown ..	500	0	0
"	6th	Discounted Read's acceptance for £150 and allowed for discount £1 10s ..	150	0	0
"	7th	Sold goods to Robinson ..	300	0	0
"	10th	Received from Smith ..	150	0	0
"	12th	Cooper's acceptance due this day, returned dishonoured ..	100	0	0
"	14th	Sold goods to Smith ...	300	0	0
"	15th	Received Robinson's acceptance at one month for amount due ..	300	0	0
"	18th	Sold goods for cash ...	50	0	0
"	19th	Received from Smith ..	100	0	0
"	20th	Paid Brown ..	200	0	0
"		Accepted Brown's draft at two months ..	450	0	0
"	21st	Paid cash for repairs of premises ..	6	10	0
"	22nd	Received cash 15 shillings in the £ on Cooper's debt ...	75	0	0
		Wrote off balance of Cooper's account as a bad debt ...	25	0	0

			£	s	d.
<i>January</i>	<i>24th</i>	Paid petty trade charges ...	..	2	10 0
"	<i>25th</i>	Sold goods to Robinson .	...	250	0 0
"	<i>26th</i>	Received from Smith .	..	300	0 0
		Bought goods for cash ...	.	50	0 0
"	<i>28th</i>	Bought goods of West ...	...	400	0 0
		Paid my acceptance in favour of Jones, due this day ..	...	200	0 0
"	<i>31st</i>	Paid salaries of clerks .	..	25	0 0
		Estimated monthly wear and tear of business premises ..	..	5	0 0

6 The following are entries passing through a set of single entry books Change the system to double entry, make the necessary journal entries, post the ledger, and make out a trial balance—

Cash Book.

Dr			Cr		
	£	s d		£	s d
To J Thomson on account of capital	500	0 0	By Robinson, office furniture ...	100	0 0
" James, cash on account of goods invoiced .	40	0 0	Paid into Bank ...	100	0 0
" Smith, ditto .	20	0 0	" Wages ...	18	0 0
" Field on account of capital ...	100	0 0	" Rent ...	25	0 0
" Brown on account of goods, dis- count allowed ...	18	0 0	Jones for goods purchased ..	220	0 0
	678	0 0	Johnson, ditto ...	126	0 0
			Thomson, current account month's drawing ...	15	0 0
			Paid into Bank ...	50	0 0
			Balance ...	24	0 0
				678	0 0

Sales.

	£
James, goods ..	75
Brown, " ...	19
Smith, , ...	113
Jenkins, " ...	5
Ayton, " ..	6

Purchases

	£
Robinson, office furniture	100
Jones, goods ...	220
Johnson, " .	190
Miller, " ...	37
Jackson, " ...	42
Owen " ..	19

7 How would you close the following accounts?—

Cash, Bills payable, Bills receivable, Goods, Discount and Interest,
Private expenses, Business premises, Bad debts.

8 State the general principles which determine the distribution of items, both of receipt and expenditure, between Capital Account and the Revenue Account

9 What does a balance-sheet consist of ; how is it formed, both single and double entry, and what does it show ?

10 *A* and *B* (partners) have agreed to dissolve partnership and wind up their partnership affairs. Each partner brought in £10,000 capital. Profits and losses were to be shared in equal proportions, interest at 5 per cent per annum to be paid into the concern by the partner withdrawing any portion of his capital. *A* withdrew £5,000 of his capital one year before dissolution of partnership. The net assets after paying all debts to third parties on the dissolution of partnership amounted to £10,000. State the final account between the partners, and say what has to be done so that the loss may be equally borne.

1907

Arithmetic

[Time allowed—Four hours]

1 Simplify the following expression —

$$\frac{1\frac{2}{3} \text{ of } 1\frac{1}{2}}{3\frac{2}{5} + \frac{5}{1\frac{1}{2}}} + \frac{4}{5 + \frac{6}{7 + \frac{8}{9}}} \text{ of 15 shillings}$$

2 Multiply 2 46921587 by .56427369, so that the result may be true to 5 decimal places.

3 Find by practice the value of 24 yards 1 foot 11 inches of cloth at Rs 10-3-6 per yard

4 The average salary of *A*, *B* and *C* is Rs 40 a month, that of *B*, *C* and *D* is Rs 50 a month, and *D*'s salary is Rs 60 a month. What is the salary of *A* ?

5. Find the day of the week on which the following event happened — "Declaration of Independence, U S A 4th July 1776 "

6 *A* and *B* engage to do a piece of work for Rs 100. *A* can do it alone in 16 days and *B* can do it in 12 days. After working together for 4 days *A* leaves off, when *C*, who can alone finish the work in 8 days, joins. How should the sum be distributed after the work is completed ?

7 *A* gave *B* £400 for 1 year at 4 per cent. per annum, and an equal sum to *C* for the same period at the same rate, compound interest being calculated in both cases. The interest on the former loan was, however, calculated half-yearly, and that on the latter quarterly. Required the extent of special favour shown to *B*.

8 A person in India buys goods from England, and pays 20 per cent for freight, insurance, and duty, on the original cost. He then sells them in India at a loss of 4 per cent. Had he sold them for Rs 960 more he would have gained 12 per cent. What was the original cost of the goods?

9 How much should a person invest in the 3 per cents at 75, that by selling £800 stock at 70, and the rest at 90, and investing the proceeds in the 4 per cents at 80, he may increase his annual income by £40?

10 Two trains, *A* and *B*, of lengths 88 yards and 132 yards respectively, are approaching one another in opposite directions at the rates of 60 and 45 miles per hour respectively. How long do they take to pass one another?

11 The area of a square field is 49 acres. How long will it take a man to walk round the outside of it at the rate of 3 miles an hour?

12 Find to three places of decimals the cube root of 0876543

Mensuration.

[Time allowed—Two hours]

1 Find the expense of carpeting a room 21' 7" long and 13' 8" wide with carpet which is 27 inches broad and costs Rs 2-4 per yard. A space of $2\frac{1}{2}$ feet all round is to be left uncovered between the edge of the carpet and the walls of the room.

Find the area of the carpeted portion in duodecimals.

2 A piece of sheet-metal in the shape of a sector of circle of radius 9" and with its angle a right angle, is formed into a conical vessel by soldering together its straight edges. Find (1) the diameter of the base of the cone, (2) the weight of water the vessel will hold. One c ft of water weighs 990.137 ounces.

3 A bridge arch has a span of 60 feet, a rise of 10 feet, and depth of 2' 11" in the ring, its length is 30 feet from face to face. Find its cost if 100 c feet of arch masonry costs Rs 32-4.

4 A bucket is filled 27 times with water from a circular well. It is found that the water falls 1 foot $2\frac{4}{5}$ inches in the well. The bucket consists of a frustum of a cone whose height is 10 inches and the diameter of whose ends are 9 inches and 12 inches. Find the diameter of the well.

5. The radius of a circle is 16 inches. Find the whole perimeter of a segment, the arc of which subtends an angle of 90° at the centre of the circle.

6 Find how much of the earth's surface can be seen from a height of 10,000 feet, diameter of earth 8,000 miles

Answer is required in decimals correct up to 7 places

7 A drinking water trough for cattle is 13 feet long and 3 feet wide at top, and 10 feet long and 1 foot wide at bottom and 1 foot deep, and the sides and ends slope symmetrically How many gallons of water does it hold when the water is 7 inches deep?

8 Compare the areas of circles, rectangles, and triangles when they have the same perimeter

Book-keeping.

[Time allowed—Four hours.]

1 Explain fully the difference between an account that is owing to a merchant and a bill that is payable to him

2 How should a tradesman price his stock in trade and how should he value it when making up his balance-sheet?

3. State the meaning of the following terms —

Discount	Account sale
Profit	Acceptance
Balance of an account	Letter of credit
Bill of lading	Assets

4 State the distinction between Property accounts and Profit and Loss accounts, giving four examples of each

5 What is a Stock account? State the items of which it is composed on the one side and on the other What is represented by the balance?

6 What is the use of the Discount column in the Cash Book? Supposing that the totals under discount on the Debtor and Creditor sides of the Cash Book are £150 and £170, respectively, make the necessary postings in the ledger under "Discount" and close this account

7 Give a specimen balance-sheet of a tradesman's accounts kept by single entry, quoting the books, etc., from which each entry in it is obtained

8 When a merchant meets a draft accepted by him, which of his books are affected? Journalise the transaction

9 Post the following transactions into the necessary principal and subsidiary books (omitting the journal), and draw up a balance-

sheet, and declare by how much the merchant is solvent or insolvent at the end of the period —

1st January—	Cash in hand	...	...	£	50
"	Goods		.	"	500
"	J Ellis owes me	...	.	"	20
"	I owe Ellison	..	.	"	17
"	I owe James	...	...	"	11
"	Sold goods to J Ellis	...	.	"	100
3rd "	Bought goods of James		.	"	55
4th "	Sold goods to Evans			"	105
5th "	Paid James on account			"	40
7th "	Evans pays me	.	.	"	105
10th "	Paid James	.		"	10
15th "	" for shop repairs			"	7
16th "	Drew for personal expenses		.	"	10
31st "	Goods in hand	.		"	144

10 Post the following transactions into the Cash Book and Ledger Draw up a trial balance and balance-sheet showing how much has been gained or lost —

1st January—	Cash in hand	.	..	£	160
"	Goods in hand	.	..	"	500
"	Mr Jones owes me	..	..	"	70
"	I owe Tomkins	.	..	"	35
2nd "	Sold goods to Tomkins		...	"	200
3rd "	Bought goods of Wood		..	"	300
4th "	Sold goods for cash		...	"	80
5th "	Sold goods to Jones		..	"	150
7th "	Jones paid me		..	"	250
9th "	Tomkins paid me	..		"	165
10th "	Bought goods for cash		..	"	650
12th "	Paid Trade expenses		..	"	20
14th "	Bought goods of Woollam		.	"	130
16th "	" of White			"	60
19th "	Sold goods to Jones			"	110
20th "	" "		...	"	15
21st "	Received from Jones	.		"	150
22nd "	Bought goods of Jones		..	"	90
23rd "	Sold goods to Williams		..	"	30
24th "	Paid Jones		.	"	50
25th "	Paid clerk	.	...	"	20
26th "	Received from King on loan		...	"	410
27th "	Sold goods for cash		.	"	100
28th "	" to Jones		.	"	105
29th "	Received from Jones		..	"	50
30th "	Bought goods for cash		..	"	220
31st "	Paid rent			"	30
"	Value of goods in hand		..	"	1,300

1909

Arithmetic.

[Time allowed—Four hours.]

- 1 Express $\frac{34\frac{5}{8} - 12\frac{3}{4}}{98\frac{1}{2} \times 113\frac{5}{6}}$ as a decimal fraction, calculating the result to six decimals
- 2 Find the greatest common measure of 4081 and 5141, and the least common multiple of 48, 64, 33, 110, 81, 27, 165
- 3 Find by practice the price of 348 yards 1 foot $10\frac{1}{2}$ inches at 4s. $9\frac{1}{2}d$ per foot, and of 742 cwt 1 qr 23 lbs at £3 19s 4d per cwt
- 4 Extract the square root of 0 36754, and the cube root of the square of 578 365 Result correct to six decimals
- 5 X, Y, and Z enter into partnership with a joint stock of Rs 89,000 X contributes Rs 40,000, Y Rs 21,400, and Z the remainder At the end of the first year their gain is found to be Rs 14,833, as 5, pie 4 Z managed the business and was to get a fixed salary of Rs 400 per month What portion of the gain is to be allotted to each of the partners ?
- 6 N has remitted the following amounts through a Calcutta bank to a London banking firm on account of various commercial transactions at the stated rates of exchange What is the amount in Indian money which N's account has been debited with by the Calcutta bank, the latter charging him $\frac{1}{4}$ per cent commission ?
- | Amounts remitted. | Exchange |
|-------------------|---------------------|
| £ 75 8s | $1/3 \frac{2}{3}$; |
| £120. 16s | $1/3 \frac{3}{4}$; |
| £ 58 0s | $1/3 \frac{2}{3}$, |
| £243 6s | $1/3 \frac{2}{3}$, |
| £ 85 16s 6d | $1/4 \frac{1}{2}$ |
- 7 Find the discount on each of the following bills —
- (a) For Rs 3,525 as 10 drawn on April 27th at 8 months, discounted October 18th at $2\frac{1}{2}$ per cent per annum
- (b) For Rs 6,281 as 11 p 6 drawn June 1st, 1908 at 12 months, discounted March 23rd, 1909, at $6\frac{1}{4}$ per cent per annum
- (c) For the last bill discounted again April 19th, 1909, at $5\frac{1}{4}$ per cent per annum
- 8 A person invests Rs 7,600 in shares in a mercantile firm at $87\frac{1}{2}$, the annual dividend being $5\frac{1}{2}$ per cent, he afterwards sells out at $81\frac{1}{4}$ and invests in coal-shares at Rs 145 $\frac{1}{2}$ for each share of the nominal value of Rs 100, the annual dividend being $11\frac{1}{2}$ per cent

Brokerage paid $\frac{1}{2}$ What is the change in his annual income on account of the amount originally invested ?

9 Find the amount of compound interest on Rs 30594 as 10 p 8 at 3 per cent per annum payable half-yearly

10 Find the value of —

$$1 + \frac{1}{12} + \frac{1}{123} + \frac{1}{1234} + \dots$$

so that the error may not be more than 0 0000005

11 The following are wholesale prices paid in London for the articles mentioned, prices being calculated in rupees at $1\frac{3}{4}$ —

Napkins—Rs 16-12 per dozen, tea cloths—Rs 14-10 per cloth
 Turkish towelling—As 10 per yard, damasks—Rs 3-2 per yard;
 Swiss muslin—As 11 per yard, blankets—Rs 250 per dozen pairs
 Packing and freight to Calcutta $3\frac{1}{2}$ per cent of the wholesale prices
 Import duty 5 per cent Landing and other charges 2 per cent The retail firm wants to make 30 per cent on the money spent on the goods up to their door A customer has brought $2\frac{1}{2}$ dozen napkins, 2 tea cloths, 10 yards Turkish towelling, 6 yards Swiss muslin, 3 yards damask, 4 pairs blankets Draw up a bill for the same, 8 per cent. off, for cash payment How much in £ s d did the firm pay in London ?

Mensuration

[Time allowed—Two hours]

1 Two concentric circles are described so that the area of the ring enclosed between them is equal to the area of the smaller circle Compare the two radii If the radius of the outer circle is 31 416 inches, find the side of a square inscribed in the inner circle

2 A chest whose external length, breadth and height are respectively 5 feet 9 inches, 4 feet 3 inches, and 3 feet 3 inches is made of deal $1\frac{1}{2}$ inches thick Find the cost of lining the inside with thin metal at the rate of 10 as 6 p per square foot

3 A metal sphere, 14 inches diameter, is dropped into a rectangular cistern, whose base measures 49 inches by $14\frac{2}{3}$ inches If the sphere is totally submerged, by how much will the surface of the water be raised ?

4 An embankment is half a mile long and has a uniform width of 30 feet at the top At one end it is 25 feet high and gradually decreases to the other end to 12 feet high, the widths at the base at the ends are 120 feet and 80 feet respectively Find the cost of making the embankment at Rs 5 per 1,000 cubic feet

5 The representative gold pyramid in the International Exhibition of 1862 was 10 feet square at the base and 44 feet 9 $\frac{1}{2}$ inches in height Find the weight of the pyramid if 1 cubic inch of gold weights 10 14502 oz Troy and the value at 80s. per ounce

6 The diagonal of a cube is 2 feet 4 inches Find the exterior surface of a second cube whose diagonal is equal to the edge of the first cube Find the ratio of the surfaces of the two cubes

7 The lower portion of a hay stack is an inverted conic frustum, and the upper part a cone, the greatest height is 30 feet and the greatest circumference 60 feet, the height of the frustum 20 feet, and the diameter of the base 16 feet Find the volume in cubic feet to the nearest whole number

Book-keeping

[Time allowed—Four hours]

1 Define the following terms —

(a) Brokerage	(f) Capital
(b) Bill of lading	(g) Draft
(c) Bill of sale	(h) Dividend
(d) Composition	(i) Liquidator
(e) Stock	(j) Debenture

2 Explain fully the advantage of the double entry system of book-keeping over the single.

3 What is the "profit and loss" account and how is it closed ?

4. What is the object of the Journal and how could it be dispensed with ?

5 A customer owes a debt of Rs 5,000,

His creditor allows a discount of 2 per cent and draws upon him for the balance at three months, but the bill is dishonoured at maturity

What entries would you make in the creditor's books ?

6 Mr Smith receives from Mr Brown a consignment invoiced at Rs 10,000 on the understanding that he has paid all expenses and 10 per cent commission on his sales

On 1st January, 1909 Mr Smith effects sales to the extent of Rs 7,000

Draw up a statement of his account with Mr Brown

His expenses amount to Rs 500

7 Prepare a trial balance from the following taken from Mr Robinson's book —

			Rs
Stock on 1st January, 1909	..	.	1,00,000
Purchases for year	...	..	9,91,500
Bank overdraft	...	..	5,000
Bills payable	...	...	2,00,000
Interest	..	..	2,000
Plant and fittings	..	.	4,000
Discount allowed	.	..	6,000
Mr Robinson's (drawing account)	..		8,000
Mr Robinson's (capital account)	..	..	1,50,000
Cash in hand	..	...	500
Sales for the year	.	...	10,00,000
Bills receivable	...	..	7,000
Rents and taxes	...	..	1,500
Trade charges	...	..	5,000
Insurance	...	...	500
Sundry debtors	..	...	2,00,000
Carriage of goods	..	...	50,000
Travelling expenses	..	..	4,000
Sundry creditors	...	..	25,000

8 Make entries for the following transactions in a form of day book —

Sold to John Brown, Glasgow, 15 pieces French mermo, 350 yards at 5s 6p per yard, 5 pieces black satin, 154 yards at 9s 6p. per yard, cost of wrappers Rs 10

Sold to Charles Smith, Liverpool, 12 reams of Royal Brown paper at 8s 6p per ream.

9 What is the object of a Bills Payable Book? Give a sketch of one

10 At the beginning of the year a set of books is opened and there are balances of the following accounts —

Merchandise.	|	Bills receivable
Bills payable	|	Cash

On which side of the ledger will each be put?

1910

Arithmetic

[Time allowed—Four hours]

$$1 \text{ Simplify — } \frac{\sqrt{13 + \sqrt{0625} + \sqrt{001331}}}{\sqrt{\frac{8}{3}} + \sqrt{\frac{1252}{81}} + \sqrt{\frac{568}{81}}}$$

2 Compute by contracted methods, getting four significant figures *correct* —

(a) $87\ 35 \div (0\ 31416)^2$.

(b) $00372893 \times (153)^3$

3 Make out an invoice for the following goods, in proper form —

37 books at Rs 21 ; 29 at 4a 6p , 46 at Re.1-6-6 , 3 dozen one anna pencils , 47 quires of paper at 2a 3p. a quire , 17 quires of blotting paper at 7a 3p a quire

4 Find, by Practice, the value of a gold cup weighing 4 lbs 2 oz 15 dwts 7 grs at Rs 97-8 per oz

5 The income tax is raised from 6d to 10d in the £ , but the revenue is increased by 10 per cent only Find the decrease per cent. in the amount of income taxed

6 The marks allotted to Mensuration, Writing, Dictation, Book-keeping and Arithmetic at the Fourth Grade Accounts Examination are in the proportion of 3 5 5 5 12 respectively A certain candidate's marks are in the proportion of 3 4 5 6 7 respectively and his aggregate marks are 400, which number is two-thirds of the total marks In order to pass, a candidate must obtain (a) two-thirds of the total marks, (b) two-thirds of the marks allotted to Arithmetic, (c) one-half of the marks allotted to each of the other subjects

In which subject or subjects does the candidate fail ?

How many marks does he get in Book-keeping ?

7 A tobacconist was making a profit of 25 per cent by selling cigars at Rs 40 per thousand Owing to a rise in duty on cigars, he paid Rs 2-8 per hundred more than before for similar cigars, and sold them at Rs 76 per thousand What was his profit, or loss per cent after the change ?

8 A tenant is offered the rest of a lease of a house for the 5 years it has to run at the rent of £16 a year, on paying down a premium of £150 , but, as he can only pay down £50, the five years

What should the rent be, to the nearest shilling, calculating Compound Interest at 5 per cent on the unpaid premium ?

9 A Bill for Rs 91,987-8 drawn on March 14th and payable nine months after date, was discounted by a banker on May 12th at $3\frac{1}{2}$ per cent How much, to the nearest anna, did the banker give for the bill ?

10 When Spanish 4 per cents are at $63\frac{1}{8}$, Portuguese 3 per cents at $52\frac{1}{4}$, and Italian 5 per cents at $99\frac{1}{2}$, which offers the best investment, supposing all to be equally secure ? If I invest £1,000 in each of the three stocks, what annual dividend to the nearest shilling shall I receive ?

11 If £1 be equal to 119 Austrian florins or to 203 German marks, and if I spend six days in Austria at a 10 florins a day and seven days in Germany at 18 marks a day, what value to the nearest shilling ought I to have left in English money out of a £20 note ?

12 A and B start from P and Q a distance of 60 miles, for Q and P respectively, at 4 and 5 miles an hour They meet at R , reach Q and P , return immediately, and meet again at S Find the distance in miles between R and S

Mensuration.

[Time allowed—Two hours]

1 Find the contents of a cutting the side slopes of which are 2 1, length 300 yards, breadth at bottom 25 feet, depth 3 feet at one end increasing gradually to 20 feet at the other end.

2 Six cylindrical pontoons with hemispherical ends 5 feet in diameter and 25 feet extreme length are to be painted at a cost of 4 annas per 10 square feet What will be the total amount to be paid for the painting ?

3 How many maunds of kankar are required to metal $2\frac{1}{2}$ miles of road, the road being 15 feet broad and the average thickness of metalling to be 9 inches Assume the weight of the kankar to be 1 maund 10 seers per cubic foot

4 A semi-circular fan-light is to be glazed The bottom edge of its frame is 10 feet long, the width of the circumferential part of the frame is 4 inches There are 5 radial spokes 1 inch wide equally spaced and radiating from a central semi-circular boss 6 inches in radius Supposing the wastage to amount to 20 per cent, how many square feet of glass will have to be purchased ?

5 A slender truncated pyramidal column of square cross-section stands on a hexagonal pedestal Dimensions of column—side of base 3 feet, side of top 2 feet, height 30, of pedestal side 4 feet,

height 6 feet Column and pedestal are of standstone, which weighs 25 times as much as the same volume of water What is the total weight of pedestal and column ?

6 400 well-finished cylindrical iron rods, each 2 feet long and 2 inches diameter, are to be packed into a box Allowing 40 per cent of the space for the packing, what outside dimensions would you specify for the box, the box to be made of planks $1\frac{1}{2}$ inch thick ? What will be the cubic space occupied by the box, and what will be its approximate weight inclusive of contents), taking the weight of a cubic foot of iron to be 480 lbs, and assuming box and packing to weigh $1\frac{1}{2}$ per cent of the weight of the iron rods ?

Book-keeping.

[Time allowed —Four hours]

1 Among the bills receivable held by a trading firm was one drawn by them on and accepted by Messrs Blank for Rs 3,000 When the bill matured the acceptors were unable to retire it, and it was received for three months at interest at the rate of 5 per cent per annum

Make the requisite entries for the firm's Journal

2 The following errors are made by a book-keeper —

(1) A bill payable for Rs 81-2-6 is debited to General expenses

(2) Discounts received, Rs 32-10-0, are credited to Capital account

(3) Cash Rs 85, received, from a customer with a credit account, is posted to "Cash Sales"

Explain (a) in what respects the entries are erroneous, and (b) what effect they will have upon the accounts if not corrected ?

3 State briefly the short-comings of single entry book-keeping, and how by its means the profit earned and the capital employed in a business can be arrived at, and their accuracy verified

4 What is the meaning of—

(a) Acceptance

(b) Days of grace

(c) Interest

(d) Discount

(e) Set-off

(f) Good will

(g) Accommodation bill

(h) Crossed cheque

5 Trial balance of the books of Mr John Smith as at 15th October, 1901 —

	£		£
Sundry debtors ..	4,410	Sundry creditors ...	5,272
Bills receivable ..	6,693	Bills payable ...	3,220
Bank . ..	236	Goods (sales) ...	6,630
Cash	63	Discount ...	158
Wages .	451	Mortgage	4,000
Fixtures	756	Capital ..	10,000
Goods (purchases) .	6,954		
Interest	30		
Rents, taxes, etc .	371		
Trading account .	353		
Premises ..	8,234		
John Smith's drawing account	729		
	<u>29,280</u>		<u>29,280</u>
Liability on bills discounted ..			1,544
Value of stock .			1,824

Prepare from the above a profit and loss account and balance-sheet

6 At the close of the year a trader wishes to write off Rs 5,000 in respect of "depreciation of machinery and plant", to provide Rs 1,000 against possible bad debts, and Rs 500 for sundry advertisements, the accounts for which have not yet been received.

What journal entries would you make to bring these items into his books?

7 How would you enter the following transactions in the books of John Smith

Bought 300 tons of coal at Rs 10 per ton from Peter Robinson, giving a bill for Rs 2,000 and cash Rs 1,000

Sold 100 tons of coal at Rs 11 per ton to Tom Jones for cash and 50 tons at Rs 12 per ton to James Brown on credit

8 Brown receives from Jones a bill for Rs 500 accepted by Robinson for goods sold and places the bill to Jones' credit. The bill is dishonoured when it falls due

Give the entries which Brown would make in his ledger in connection with this bill

9 Show how the following accounts are closed —

Trade expenses, Bad debts, Discount, Interest on investments, Profit on goods, Profit and Loss, Advertisements, Wages, Rents

10 Explain the uses of the Journal in the double entry system

1911

Arithmetic.

[The candidate is directed to use abbreviated methods
wherever feasible]

1 A rectangular cistern, 13 ft $4\frac{1}{2}$ in long and 6 ft. broad, contains $294\frac{1}{4}$ c ft of water. What is the depth of water in the cistern ?

2 A brick measures 10" \times 5" \times 3" on an average. A floor space of 60 ft 6 in by 26 ft 3 in is to be concreted, the depth of the concrete to be 6 in. Allowing 20 per cent for air spaces between the fragments of broken brick, how many bricks will be required for the work ?

3 An order is placed with a certain firm in Europe for the following articles. The maker's prices are—

Graduated try-squares	£ 2	s 15	per dozen
Pocket Levels	" 1	" 2	" "
Graduated rules	" 1	" 16	" "
Centre punches	" 0	" 7	" "
Surface gauges	" 6	" 10	" "
Wire gauges	" 3	" 12	" "
Tee squares	" 2	" 3	" "
Callipers	" 0	" 18	" "

The maker allows 15 per cent rebate on prompt payment, insurance, wharfage, etc., and freight to Calcutta 12 per cent of cost price. Import duty 5 per cent. Port dues, cartage, etc., 3 per cent. Other expenses 15 per cent. Net profit to be made 20 per cent. [1£=15 Rupees]

What prices will have to be charged for the above-mentioned articles in Calcutta ?

Make out a bill for the following articles bought in Calcutta —

- 6 callipers
- 3 tee squares
- 1 wire gauge
- 2 surface gauges
- 1 dozen centre punches
- 3 graduated rules
- 1 pocket level
- 1 graduated try-square

4 If Rs 13,500 be due 8 months hence, what is the difference between the true and the mercantile discount on it at 5% ?

5. A person has a quantity of 3 per cent stock yielding Rs 3,600 a year. He sells out one-fourth of the stock at $87\frac{1}{2}$, and invests

the proceeds at 174½ What dividend ought the latter to pay in order that the person may thereby increase his income by Rs 600 ?

6 A Banker remits the following amounts on your account at the rates stated —

£ 15	s 0	@	1/4 ¹ / ₈	per Rupee	
„ 10	„ 10	@	1/3 ³ / ₄	„ „	
„ 22	„ 5	@	1/4 ¹ / ₈	„ „	
„ 52	„ 8	@	1/3 ¹ / ₈	„ „	
„ 43	„ 12	@	1/4 ¹ / ₂	„ „	

By what amounts, in Rupees, will the Banker debit your account ?

7 To execute a certain work 65 coolies working for 5 months and 14 days, getting 6 annas per coolie per day, are required at the place *A*. At a place *B* the coolies get only 3 annas 9 pies per day, but their rate of work is only 65 per cent of those at *A*, whilst at a place *C* the daily wages of a coolie is 4 annas 6 pies, but the average rate of work is by 25 per cent higher than at *A*. What are the coolies' wages to be paid for exactly similar works at *A*, *B* and *C* ?

8 *X* has a business in which he employs a capital of 70,000 rupees. He sells, after two months, a share of the business to *Y* for 22,000 rupees, and another share to *Z* after three months more. At the end of 7 months from the start the profit is 19,600 rupees. How much does each partner receive ?

9 Find the compound interest on £1,397 11s 3d for 3 years at 4 per cent. Of what amount due 3 years hence at 4 per cent compound interest is £1,397 11s 3d the present value ?

$$10 \quad W = 13\,689 \times 2\,397 \times 1\,293$$

$$\times \frac{1}{1 + 0.00366 \times 32.5} \times \frac{749 - \frac{3}{8} + 32}{760}$$

Find *W* to 7 places of decimals

Book-keeping.

[Time allowed—4 hours]

1. Explain the terms Debtor and Creditor

What is a *Balance*, and what constitutes a *debit* and what is a *credit* balance ?

2 Say what you know of *stock-taking* and its advantages

What precautions are usually taken by business houses to prevent undue inflation of their assets (stock-in-trade, premises, machinery, etc) ?

3 A Bengal colliery finds its stocks of coal at 31st December

1908 to be 27,300 tons, the value of which, taken at the surface cost, is Rs 1,09,200

But all forward contracts in the new year have been let at an average rate of only Rs 3-4-0 per ton sold

Draw up journal entries of the adjustments you would advise should be made to present a correct balance-sheet in respect of stocks as at 31st December 1908

4 *A* has £500 and *B* has £500

A says he will allow *B* half profits upon a joint purchase with full interest on his advance at 5 per cent per annum, provided he join him in it

They purchase goods from *D* for £1,000 which they sell to *E* for £1,200, and at the end of six months close their account

Draw up a set of books for *A*, showing these transactions

5 In drawing up a balance-sheet, how should the merchant value his goods in hand ?

6 *A*, who owes you Rs 7,500, becomes insolvent and pays a composition of six annas in the rupee

How will this appear in your books ?

7 What is a stock account ?

State the items of which it is composed on the one side and on the other

What is represented by the balance ?

8 State in the form of an account between *A* and *B* the following transactions —

A receives from *B* a consignment of 150 dozen whisky (invoiced price Rs 20 per dozen) to be sold on his account at 5 per cent commission on proceeds, together with expenses

A sells the whisky at Rs 25 per dozen, and incurs expenses of Rs 150

9 What entries would you make—first, when a bill for £50 is accepted by your firm, and second, when the bill is retired or paid by your firm ?

10 *A* and *B* (partners) have agreed to dissolve their partnership and wind up their partnership affairs

Each partner brought in £10,000 capital at the commencement of their partnership

It was agreed that they should share profits and bear losses in equal proportions, also that interest at 5 per cent per annum on any capital withdrawn should be paid into the concern by the partner withdrawing it. Each received his full share of profits.

A withdrew £5,000 of his capital one year before dissolution of partnership

B had not withdrawn any part of his capital

The net assets after paying all debts to third parties on the dissolution of the partnership amounted to £10,000.

State the final account between the partners, and say what has to be done so that the loss may be equally borne

1912

Arithmetic

[Time allowed—4 hours]

- 1 Simplify — $\left(\frac{2}{625} + \frac{255}{3\frac{1}{2}} - \frac{4}{49\frac{1}{2}} \right) \times 528571\frac{1}{4}$
- 2 The cost of 9 postal orders at 12s 6p each, 11 postal orders at Re 1. 5as each, 200 anna stamps, and some half-anna stamps was Rs 45 How many half-anna stamps were bought ?
- 3 The total subscription to a fund amounted to Rs 143,641 How many subscribers were there if each contributed as many rupees as there were subscribers in all ?
- 4 Find, by Practice, the cost of replacing a cistern to weigh 8 cwts 2 qrs 14 lbs at the rate of £2 or 6d per cwt, if the plumber allows £1 11s 6d per cwt, for the lead of the old one which weighs 6 cwts 1 qr 10 lbs
- 5 A contractor employs some men to do a piece of work, which can be done by 16 men in 14 days At the end of 5 days 7 of the men employed stop work, and 3 days afterwards half of the remainder stop, the rest finish the work in 5 days Determine the number of men originally engaged
- 6 A cargo is valued at Rs.1,04,572 8as What must it be insured for, so that in case of loss the owner may recover the value of the cargo and the premium, which is at the rate of $4\frac{1}{2}\%$?
- 7 Find the difference between the Simple and Compound interest on Rs 7500 for 3 years at 5%
- 8 The true discount on a sum of money for 3 years, and the simple interest on the same sum for $2\frac{1}{2}$ years at the same rate per cent are each £80 What is the sum ?
- 9 E I R $4\frac{1}{2}\%$ debentures being at 146 and B N R 4% debentures at 133, a man who already held Rs 3,99,000 of the former stock invests Rs 45,885 in the latter What is his income from these sources, and what difference would be made in it, if he were to sell his E I R. stock and invest the proceeds in B N R ?
- 10 How many English sovereigns must I have in order that, if I

take them to France and change them into francs at an exchange of 25 francs 45 centimes for each sovereign, I can spend as much of them as is equal to £16 while there, and by changing the rest into sovereigns on leaving at an exchange of 25 francs 25 centimes, have as many sovereigns as I started with ? (One franc = 100 centimes)

11 An officer's service book shows the date of his birth as Tuesday, 4th June, 1864. Verify the accuracy of the statement with regard to the day of the week

[NOTE - The year 1900 was *not* a leap-year]

Mensuration

[Time allowed—2 hours]

1 A piece of lead piping a yard in length is melted to form spherical shots $\frac{1}{2}$ inch in diameter. If the internal diameter of the pipe is 1 inch and the thickness of the lead 1 inch, how many shots may be made ?

2 How many yards of rope will be required to suspend 20 punkhas each 48 ft. long with three hooks at 24 ft. spaces and hung 16 ft. below the ceiling, from 2 hooks 24 ft. apart ? A rope runs from each of the ceiling hooks to each of the punkha hooks

3 The arch masonry of a semi circular arched bridge of 40 ft span (width of opening) and 25 ft. wide (distance from face to face) increases in thickness from the crown to the springing (the line from which the curve of the arch commences) as follows : along the first 10 ft. of the curve on each side of the crown the thickness is 1' 3", along the second 10 ft. on each side 1' 6", and so on, increasing 3 inches on passing through every successive 10 ft. down to the springing line. Calculate the cost in rupees to 2 places of decimals @ Rs. 28 per 100 c ft. (= 3 1416)

4 A solid iron cube the edge of which is 2 ft. in length and a solid iron sphere the radius of which is 1 ft. are thrown into a cubical tank, which is 6 ft. across and is half filled with water. Find the rise of the surface of the water in inches to 5 places of decimals, it being taken for granted that the cube and the sphere are both completely submerged

5 A road passes through a piece of cultivated land which has to be purchased, 13 equidistant ordinates are measured from end to end of the field at right angles to the centre line of the road and at 100 ft. intervals. The ordinates are 50, 60, 80, 90, 30, 50, 60, 80, 70, 90, 100, 120 and 130. Find the area of the ground in acres and the cost @ Rs 40 per bigha (a bigha = 120' x 120')

6 The difference between the areas of a regular octagon and a square inscribed in the same circle is 82.8 sq inches. Find the radius of the circle (take $\sqrt{2}=1.414$)

7 During a fall of rain a common bucket 12 inches deep was placed out on a level terrace and at the end of one hour it was found that the water stood in the bucket at a perpendicular height of 4 inches. The diameter of the bucket at the mouth and bottom was 9 inches and 3 inches, respectively. Find the rate per hour at which the rain was falling

Book-keeping.

[Time allowed—4 hours]

1 What are the main books kept in Book-keeping? What use does each book serve? and from what source it is posted?

2 Define the following —

Crossed cheque—Good will—Days of grace—Discount—Assets—Percentage—To compound with a creditor—Net profit—Trade Expenses—Capital

3 Prepare a Cash Book with Bank and Discount columns, and make the following entries —

1893			£	s	d
May ..	2	Cash at commencement	500	0	0
	6	Paid into Bank	300	0	0
	9	Paid to Sutton by cheque	50	13	6
	10	Received cheque from W Cross	15	16	3
	11	Bought Goods for Cash	21	5	8
	12	Drew from Bank	60	0	0
	15	Sold Goods for Cash	9	13	6
	19	Thos Spink paid to my account at Bank	23	15	9
	28	Received from R Jameson			
		£9 15 0			
		Allowed him discount 0 15 0			
			10	10	0
	30	Paid William Salter	£72 13 7		
		Discount allowed by him 5 12 0			
			78	5	7
		Paid Rent by cheque	5	5	0
		Received from Charles Hall	36	17	6

4 The following are the "Bills Receivable" and "Bills Payable" for 4 months Construct the books necessary and enter each item in the book in which it should appear.—

1893			£	s	d
April	6	Received Bill from C Abbott dated April 4th @ 2 months	76	19	6
	8	Wm Martin accepted my draft dated April 6th @ 4 months	123	12	0
	19	Granted Bill to Alfred Carr dated April 17th @ 3 months	57	16	0
May ..	3	Received Bill from Thos Peters dated May 1st @ 1 month	97	13	0
	10	Accepted Wm Clarke's draft dated May 8th @ 2 months	85	15	0
	23	Granted Bill to Richard Mann dated May 23rd @ 10 days	33	13	0
June	5	My draft dated June 3rd @ 1 month accepted by Thomas Brown	47	19	3
	9	Granted Bill to Wm Martin dated June 9th @ 1 month	39	18	0
	17	Received Bill from T Robinson dated June 16th @ 6 months	147	13	10
July ..	26	My draft dated June 25th @ 3 months accepted by J Dudley	75	15	6
	7	Accepted Alfred Cart's draft dated July 6th @ 2 months	93	12	0
	12	Thos Byrne accepted my draft dated July 10th @ 1 month	47	15	8
	20	Granted Bill to C Baldwin dated July 20th @ 3 months	73	16	9

5 Prepare the Ledger and the Trial Balance from the following transactions, and state the Gross and Net Gain, and the Capital resulting from them —

1893			£	s	d
January	1	J Adams commenced business with cash ..	1,000	0	0
	2	Paid into Union Bank	990	0	0
	"	Bought of J Stewart & Co — Goods ..	315	11	2
	4	Bought of E Johnston & Co — Goods ..	42	17	9
	5	Sold to James Brown—Goods .	3	10	0
	6	Sold Goods for Cash ..	3	5	0

1893			£.	s.	d.
January ...	6	Bought Goods for Cash ...	3	15	0
	8	Sold to Geo. Innes—Goods ..	172	11	0
	9	Bought of R. Gray—Goods ...	260	5	0
	"	Bought of E. Johnston & Co — Goods ..	70	10	0
	11	Sold to Wm. Hunter—Goods ...	2	4	8
	"	Sold to R. Porteous—Goods ...	130	17	6
	12	Sold to James Brown—Goods ...	1	9	6
	13	Paid Salary ...	3	10	0
	14	Received from J. Brown ..			
		£4 15 0			
	"	Discount allowed to him 0. 4. 6	4	19	6
	15	Paid for Carriage of Goods ...	0	7	6
	16	Paid Rates ...	3	0	0
	"	Granted Bill to J. Stewart & Co @ 1 month ...	315	11	2
	18	Drew from Union Bank ..	110	0	0
	19	Paid to E. Johnston & Co. ...			
		£107 14 0			
		Discount allowed by them 5 13. 9	113	7	9
	"	Sold to Geo. Innes—Goods ...	42	15	6
	20	Paid Trade Expenses ...	0	2	6
	21	Sold Goods for Cash ..	2	7	6
	22	Granted Bill to R. Gray @ 10 days ...	260	5	0
	"	Sold to R. Porteous—Goods ...	14	14	2
	23	Sold to J. Brown—Goods ...	0	8	11
	25	Received from R. Porteous ...			
		£138 6. 0			
		Discount allowed to him 7 5. 8	145	11	8
	26	Drew from Union Bank ..	60	0	0
	27	Sold Goods for Cash ...	3	10	0
	28	Received from James Brown ...	0	8	11
	"	Bought Goods for Cash ...	4	5	0
	29	Drew from Union Bank ..	140	0	0
		Paid for Office Furniture ...	107	10	0
	30	Sold to W. Hunter—Goods ...	1	10	3
		Paid Salaries	3	13	6

For Ledger only —Value of Goods on hand £347. 15. 6.

6 State how the following Accounts are closed —

Discount—Wages and Salaries—Personal Accounts—Bills Payable—Goods for Sale—Bad Debts—Cash—Profit and Loss

7 The following are debit balances of a paper manufactory on the undermentioned accounts before closing. Prepare and close from them the Profit and Loss account The value of Goods on hand at end of the year is £2,448 16 4

Wages	.	£220	19	6
Discount	...	17	12	2
Paper		1,441	16	6
Adventure	.	21.	14	0
Depreciation		18	10	0
Sundry Expenses	. ...	294	0	6
Bad Debts	...	9	0	0

8 On what side of the Balance Sheet would the following balances be shown —

Capital Account—Mortgage Account—Bills Payable—Business Premises—Reserve Fund—Unclaimed Dividends—Investments—Sundry Debtors

9 When can a person be declared Insolvent? Draw up a Balance Sheet illustrating the point

10 The Head Office of a Cotton Mill is situated at *C*, Spinning and Weaving Works are situated at *A*, and Tent Manufacture is carried on at *B*. All purchases of materials, etc., are made by the Head Office and are delivered at the works under Invoices, supplies of materials are also made from *A* to *B*.

Show how the following transactions between the Offices would be accounted for in the books of each Office as incurred, and how the Ledger account in the Head Office would be closed at the end of the half-year —

Invoice No 157, for 150 Bales of Cotton at Rs 50 per bale supplied to Works at *A*

Invoice No 268, for 180 Bales of Cotton cloth at Rs 90 per bale supplied from *A* to *B*

Invoice No 56, for 3 Sewing Machines at Rs 95 each supplied to *B* from Head Office

Voucher No 30, for Rs 200, being travelling allowance paid to Agent at *B* and debitable to Head Office

Receipt No 39, for Rs 50, being Security of Babu—transferred from *A* to Head Office and creditable to Head Office

1913

Book-keeping

[Time allowed—4 hours]

1 Explain clearly the difference between (a) Balance of an account, (b) a Trial balance, (c) a Balance-sheet

2 A merchant after buying from *A* goods to the value of Rs 1,000 is told that he will be allowed $2\frac{1}{2}\%$ discount for immediate payment. He pays accordingly. On the same day he sells goods to *B* for Rs 500 and offers to allow *B* 5% for cash, which *B* agrees to and hands the merchant a cheque. Show these two transactions in a cash-book, making use of discount columns and the accounts of "*A*," "*B*" and "Discount" in the Ledger.

3 *A* and *B* were partners with capitals of £5,000 and £7,000 respectively. As manager *A* was to have a salary of £500 a year and *B* £300 as cashier. The net profits thereafter were to be divided in proportion to each partner's capital. Draw up the Profit and Loss Account and Balance Sheet at the end of the year from the following Trial balance —

	£		£
<i>A</i> 's drawings	900	<i>A</i> 's capital .	5,000
<i>B</i> 's drawings	800	<i>B</i> 's " .	7,000
Purchases	21,750	Sales ..	22,000
Rent ..	750	Discount of purchases ..	500
Discount of sales ..	750	Creditors .	2,150
Bank charges	30		
Bad debts	200		
Debtors	3,500		
Bills receivable	1,750		
Fixtures	700		
Cash	20		
Bank	5,150		
Office salaries	350		
	36,650		36,650

Stock in hand amounted to £4,000

4 Draw out (a) an Acceptance, (b) Promissory note, (c) Crossed cheque

5 The following erroneous entries have been made in the Journal

and posted in the Ledger How is the open Ledger to be set right through the medium of Journal entries to be posted into it —

INSTEAD OF	£	HAS BEEN JOURNALISED	£
(a) Cash Dr to Bank	1,000	Bank Dr to cash	1,000
(b) B P Dr to White ..	2,000	B R Dr to White	2,000
(c) Smith Dr to Tea	3,009	Smith Dr to Tea	3,000
(d) Cash Dr to S King ..	4,068	Cash Dr to T King	4,608
(e) Jones Dr to Watson .	100	Watson Dr to Jones ..	100

6 A cashier received from W Brown £60 in cash acknowledged its receipt on behalf of the firm and then purposely entered it in the Cash Book as £20 and packeted the difference, to cover his fraud he credits W Brown's account with a further sum of £40 and refers to a page of the Journal where no such entry exists When and how would the cashier's fraud be discovered? State also what entries and posting would be necessary to correct the error when discovered

7 Explain (a) protesting a bill, (b) endorsee, (c) debit, (d) credit, (e) general average, (f) course of exchange, (g) F O B, (h) E and O E

8 A's Cash Book shows a Bank balance of £2,000 The Pass Book when received shows a balance of £2,500 in favour of A How would you check the Pass Book and reconcile the difference between the balances?

9 A who is owed £500 by B for goods supplied receives from him in full settlement cash for £100, and a bill payable in three months for £375 Show the Ledger accounts of this completed transaction (a) in A's ledger, (b) in B's ledger

10 A Bill Receivable which had been discounted with a firm's bankers was dishonoured at maturity What entries should consequently be made in the firm's books?

1918

Arithmetic.

[Time allowed—4 hours]

[Credit will be given for method Short methods should be used whenever suitable]

1 Find to the closest sixteenth of an inch the value of

$$\sqrt{(57' 11\frac{3}{8}'')^2 + (28' 9\frac{3}{8}'')^2}$$

2 Find the value of

$$41\,660\,4676 + \frac{1\,811\,325}{0\,017} + \frac{0\,002\,8075}{0\,0008}$$

$$1 + \left(41\,660\,4676 + \frac{0\,002\,8075}{0\,0008} \right) \frac{0\,017}{\sqrt{3\,28}}$$

to two places of decimals

3 If $y = x - \frac{x^3}{6} + \frac{x^5}{120}$, find y to 4 decimal places when $x = 0.174533$.

4 Find the size of the largest square slab that could be used in paving a yard 72 feet by 57 feet

5 Find the cube root of 961,504,803

6 Find the value of the following to three significant digits

(a) $\frac{73984}{2971}$ and (b) $\frac{4381}{308017}$

7 The output of a mine was 2,972,897 ounces of gold valued at £4 4s 11½d per ounce. Find the total value to the nearest £100,000

8 A train leaves Howrah at 15 o'clock and reaches Asansol at 18 o'clock. Another train leaves Asansol at 13-30 and reaches Howrah at 18 o'clock. At what time do they meet, supposing both trains to travel uniformly?

9 Find the value of the series

$$1 + \frac{1}{2} + \frac{1}{2 \times 3} + \frac{1}{2 \times 3 \times 4} + \text{etc}$$

to four significant figures

10 A merchant borrows Rs 33,481 on condition that at the end of each year he pay back part of the loan with interest at 5 per cent on the amount standing unpaid during the year. How much would he have to pay each year so as to clear off the debt in four equal annual instalments?

Mensuration

[Time allowed—2 hours]

1 $ABCD$ is a four-sided figure, BC is parallel to AD , $AB = BC = CD = 325$ feet, and $AD = 733$ feet. Find its area.

2 The radius of a circle is 12 feet, two parallel chords are drawn on opposite sides of the centre, one subtending an angle of 60 degrees at the centre, and the other an angle of 90 degrees. Find the area of the zone between the chords.

3 The arch of a masonry bridge is of the following dimensions.—Span = 60 feet, thickness = 4 feet, radius of inner curve = 60 feet, and length from face to face = 30 feet. Find the cost of constructing the arch masonry at Rs 35-4 per 100 cubic feet.

4 A square chimney tapers from base to top. The side of the base measures 12' 6" and the side at top measures 6' 3", and its perpendicular height is 150' 5". The cavity is a square prism.

whose side measures 3' 9" How many cubic feet of brickwork are there in the chimney ?

5 The area of the whole surface of a right circular cone is 32 square feet and the slant height is three times the radius of the base Find the volume of the cone

6 A cylindrical boiler with hemispherical ends is constructed of steel plate $\frac{1}{4}$ inch thick its outside diameter is 3' 4" and its total length is 100 feet Find its weight, if a cubic foot of steel weighs 490 lbs

Book-keeping

[Time allowed—4 hours]

1. Write out and close the Cash Book with the following transactions —

- (a) Balance in Bank, Rs 5,120-5-6
 - (b) Balance in hand, Rs 225-8-3
 - (c) Received cash from Mr King for goods sold, Rs 450
 - (d) Purchased 75 maunds 13 seers of goods at Rs 5-8 per maund by cash payment
 - (e) Admitted Mr Henry as a Partner with Rs 5,000 in cash, which is remitted to the Bank
 - (f) Discounted a Bill receivable for Rs 1,000 with discount at 2 per cent
 - (g) Paid salary of a clerk for 20 days of January at Rs 50 per month, by a cheque on the Bank
 - (h) Paid trade charges, Rs 15-9-6
 - (i) Withdrawn cash from Bank for petty payments through the Cash Book, Rs 100.
- 2 (a) In what respect do Commercial Accounts differ from Public Accounts ?
- (b) Define the following —
- (i) Insurance charges
 - (ii) Writing off a bad debt.
 - (iii) Endorsing a cheque to a party
 - (iv) Dishonouring a cheque
- 3 Draw out a Bill of Exchange and a Bill receivable for—
- (i) Value of 225 maunds 31 seers of goods purchased at Rs 15 per maund
 - (ii) Value of 129 maunds 20 seers of goods sold at Rs 16-12 per maund

4 On January 18th affairs of Messrs Morgan and Brown were as follows —

Assets

	Rs
Cash in hand	100
Cash in Bank	10,000
Due from Mr Hogg	300
Bill receivable due on 21st January	800
Stock of goods value at	19,540
Business premium	12,000

Liabilities

Due at Mr Morgan (capital)	20,000
Due to Mr Brown (capital)	19,000
Due to Mr Donald	300
Firm's acceptance	3,440

The Partners charge interest at Rs 5 per cent on their capital and the net profits are divisible between two Partners in proportion to their capital

The following transactions appear in the Firm's accounts up to last day of January 1918 —

	Rs
(a) Bought goods of Mr Cooper	2,500
(b) Granted him a draft due on 14th February	2,500
(c) Received rent of business premises	100
(d) Paid Establishment charges	250
(e) Sold goods to Mr Abraham and got his acceptance for the amount due on 25th February	900
(f) Discounted the above draft before maturity at 2 per cent discount	882
(g) Sold goods for cash	5,000
(h) Cash drawn by Mr Morgan	250
(i) Paid Insurance charges	30
(j) Stock of goods valued at	17,000
(k) Wrote off bad debt	125

Indicate the principal Books of the Firm in which the above are recorded

5 Prepare a Profit and Loss Account with shares of net profit, if any, of the two Partners with the transaction recorded in Question No 4

6 How does the Balance Sheet of the Firm referred to in Question No 4 stand on 31st January 1918 ?

7 Show by specimen entries how the following are journalised, indicating the debit and credit sides of the Ledger. —

- (a) Business Premises included in the Assets of a Firm's Capital Accounts
- (b) Balance of Bills Recoverable Account.
- (c) Interest on the Firm's Capital Money
- (d) Trade charges
- (e) Amount due to a person

8 What is the utility of a Trial Balance Sheet, and how is it prepared ?

1919

Arithmetic.

[Time allowed—4 hours]

1. Find the value to three places

$$\text{of } \frac{52\ 45 \times 378\ 372 \times 0\ 020863}{87\ 318 \times 0\ 584}$$

- 2 Find the value to three places of $(1\ 03)^2 \times (1\ 025)^4 \times 1\ 05$

- 3 A Bank holds—

In gold	In silver	In copper
Rs 1,85,88,000	Rs 5,10,490	Rs 1,00,325

Express each of these totals as a percentage of the total balance correct to three significant figures

4. Find all the prime numbers less than 100

5 Find the greatest number which will divide 14,490 and 31,530 so as to leave the remainder 6 in each case

- 6 Find the L C M of 959, 3,973, 2,329

7 Simplify $-\frac{3\frac{1}{3} - \frac{5}{8} + \frac{1}{2}}{2\frac{2}{3} - \frac{1}{4} - \frac{3}{8}} + \frac{1\frac{1}{2}}{11\frac{1}{5} - 2\frac{1}{2}}$.

8 A besieged garrison of 4,000 men had provisions left for 42 days, when 1,760 men broke through the enemy's lines. For how long could the provisions last the remainder of the garrison?

9 A train runs at an average rate of $45\frac{1}{4}$ miles per hour. Find in kilometres the distance run in five hours given 1 mile = 1.6093 km

10 Find the cost of 3 tons, 0 cwt, $54\frac{3}{4}$ lbs at £16-11-2½ per ton.

11 Find the value of—

$$\frac{\sqrt{5+3}}{\sqrt{5-2}} \text{ to four places}$$

12 The weights of equal volumes of gold and water are in the ratio 96 : 5 and a cubic inch of water weighs 0.58 oz. Find the volume of a nugget of gold weighing 8.7 oz.

Answer to the nearest hundredth of a cubic inch

Mensuration

[Time allowed—2 hours]

1 $ABCD$ is a quadrilateral in which the following measurements have been taken: $AB=30$ yards, $BC=17$ yards, $CD=25$ yards, $DA=28$ yards, and the diagonal $BD=26$ yards. Find the area of the quadrilateral.

2 A bicycle track is circular, 10 feet wide and is half a mile round for a rider keeping exactly to the middle of it, find (1) its area in square yards, (2) the difference between the outer and inner circumference in yards.

3 Twenty cylindrical blocks, each of which is 10 feet long and 18 inches in diameter, are to be sawn into long slabs 3 inches thick, the first and last cuts are $1\frac{1}{2}$ inches from the outside, find the cost of sawing at Rs 2-8 per 100 square feet.

4 A canal is 120 feet wide at bottom, and 35 feet deep, the sides being sloped at an angle of 45° . Find the cost of excavation for 100 feet length of the canal at Rs 10-8 per 1,000 cubic feet. Also find the cost of pitching the sides with stone at Rs 7-8 per 100 square feet, the pitching being carried to a vertical height of 27 feet only.

5 Find the number of square inches of metal in a hollow iron buoy made of a cone and a hemisphere, the diameter of the hemisphere being 3 feet and the external length of the buoy is 5 feet.

6 Find the volume of stone in a pillar 20 feet high, a side of the equilateral triangle ABC is one foot, and the segments touching each other at AB and C .

Book-keeping

[Time allowed—4 hours]

1 Define the following —

- (a) Discounting a cheque before maturity
- (b) Bill of Exchange
- (c) Depreciation of business premises
- (d) Endorsing a cross cheque
- (e) Trade expenses
- (f) Stock on hand

2 Write out and close the Cash Book with the following transactions —

- (1) Cash in hand Rs 55-7-9 and with Bank Rs 2,531-9-3
- (2) Sold goods for cash Rs 3,915-2-6
- (3) Remitted Rs 3,500 to Bank for credit to Firm's account
- (4) Discounted an acceptance for Rs 900 through Bank at 2 per cent discount
- (5) Paid salary of the Accountant for March at Rs 150 per month with 7 days on half pay
- (6) Paid steamer freight for a consignment of goods weighing 1,500 maunds 25 seers at annas 3-6 per maund
- (7) Collected Rs 250 as rent of business premises
- (8) Paid Rs 100 as trade expenses
- (9) Received Rs 2,500 by cheque for goods sold and remitted the same to the Bank, where a discount at $\frac{1}{8}$ th per cent had to be paid for realisation

3 A merchant starts business with Rs 80,000 in cash and after a year's transaction finds that his cash balance has been reduced to Rs 25,000, with the following assets and liabilities recorded in his books —

	Rs
(1) Business premises	20,000
(2) Government Promissory Notes with a provision of Rs 1,000 for depreciation	10,000
(3) Goods in stock	35,000
(4) Goods sold on credit (balance of outstandings)	2,000
(5) Bills receivable	5,000
(6) His acceptance for goods purchased	4,000

Show how his capital has been affected

4. Describe briefly the principal books of a merchant through which the amounts *due to* and *due by* him are watched. Cannot Cash Book alone serve the purpose?

5 Draw the following —

- (a) A cheque on the Bank to pay Rs 1000 to A. Howe
- (b) A bill of exchange asking R. David to pay to A. Brown Rs 2,000 after two months
- (c) A Pro-note to borrow Rs 500 payable after 6 months at 6 per cent interest

6 On 1st January 1918 H. Phillips and A. David have assets and liabilities as follows —

<i>Assets</i>				Rs
Cash at Bank	.	..	...	25,000
Petty cash	..	..	.	50
Acceptance of A. Williams due on 13th January	.		.	500
Due by L. Peters		.	.	100
Business premises	.	..	..	10,000
Goods in hand	..	..	..	16,000

<i>Liabilities</i>				Rs.
Due to A. Hogg	..	...	...	450
Firm's acceptance to H. Wood due on 20th January				1,200
Capital belongs to the partners Phillips and David in the proportion of 4 to 1, and both capital and drawings are subject to interest at 5 per cent. Balance of Profit and Loss is divisible according to their share of capital				

The following transactions are recorded during January 1918 —

	Rs.
(1) Received from A. James a consignment of goods invoiced at	5,000
(2) Discounted A. Williams' acceptance, allowing discount at 1 per cent	500
(3) Sold goods to H. Peters	1,000
(4) Sold goods for cash	8,000
(5) Received acceptance from H. Peters	1,000
(6) Accepted M. Hume's draft at 2 months for goods purchased	5,000

	Rs
(7) Received cash from H Peters for .. .	980
(8) Allowed acceptance discount of ditto	20
(9) H Phillips drew out for private expenses .	500
(10) Sold for cash the whole of A James consignment of goods	6,000
(11) Renewed Firm's acceptance to H Wood for Rs 1,200 (including interest) ..	1,224
(12) Cheque drawn on Bank for petty expenses	50
(13) A David drew out for private expenses .	200
(14) Paid insurance charges ..	100
(15) Paid salary of establishment . .	500
(16) Interest allowed by Bank on its current balance at 2 per cent . . . . .	..
(17) Wear and tear of Premises at 5 per cent ..	..
(18) Stock of goods on hand on 31st January valued at .	12,000

Journalise the transactions, showing respective debit and credit Ledger heads.

7 Draw a Profit and Loss account showing the respective shares of the two partners in the business referred to in Question No 6

8 Draw a Balance Sheet of the Firm's affairs, as referred to in Question No 6, on 31st January 1918

1920.

Arithmetic

1 Find the value of—

	Rs	A	P
	9,34,265	14	7
+	3,279	15	3
-	74,321	12	4
-	93,710	0	1
+	8,47,321	3	6
+	9,31,999	15	11
-	7,95,495	12	2
-	361	6	0
-	9,439	8	11
+	9,54,329	15	5
+	10,091	0	7
-	999	15	3

2. Add together ninety-nine million, nine thousand and ten, seventy thousand and eighty, eight hundred thousand and nine, six hundred and eighty thousand and twenty-one

State in words by how much the sum falls short of two hundred millions

3 One number is greater than another by 155, the sum of the numbers is 547, find them

4 Find with as little work as possible—

$$(a) 2\frac{7}{12} + 4\frac{1}{8} + \frac{7}{9} + 1\frac{3}{4} + 1\frac{1}{8}$$

$$(b) \frac{6}{11} - 1\frac{4}{9} - 2\frac{7}{8} + 3\frac{2}{3} - 1\frac{1}{2}$$

5 Find the value of—

$$35\ 705682 \times 581\ 35823 - 82\ 05972$$

to two places of decimals

6 From the following data find (to the nearest whole number) how many gallons of beer were drunk per head and to the nearest shilling how much per head was contributed to revenue in this way.—

Population	Barrels of beer drunk 1 barrel = 36 gals	Revenue from beer
43,331,000	35,862,068	£13,123,679

7 In 1900-1901 the national expenditure was £183,592,264 Of this—

the Army cost	. £91,710,000
the Navy „	. £29,520,000
the Civil Service	... £23,500,000

Express each of these items as a percentage of the national expenditure to the nearest integer

8 Find the square root of 44100 015241579 to 5 decimal places

9 A beam having a square section is 9 feet long, weighs $3\frac{1}{2}$ cwt A cubic foot of the beam weighs 32 lbs What is the thickness of the beam?

10. What sum would you have to invest at 5 per cent compound interest so as to amount to Rs 5,788-2-0 in three years?

11. Find the value of the series $1 + \frac{1}{2} + (\frac{1}{2})^2 + (\frac{1}{2})^3 + \dots$ to five significant figures

12 A man has in his workshop 96 gas burners each burning $3\frac{1}{2}$ c ft of gas per hour for an average of 13 hours per week for 26 weeks. He adopts a new burner said to save 33 per cent. If the price of gas be Re 1-6 per 1,000 c ft., how much ought he to save in the six months?

Book-keeping

1 Explain the following commercial expressions —

- (a) Antedating a bill
- (b) Cash Dr to goods Rs 100.
- (c) Letter of credit.
- (d) Endorsing a cheque
- (e) Depreciation of security

2 J Brown purchases 5,512 maunds of jute of H Smith at Rs 8-8 per maund and sells them to R Davis at Rs 9-14 per maund. Draw out two bills payable after two months for acceptance by the parties concerned.

3 Close the Cash Book after posting therein the following transactions —

	Rs
(1) Cash in Bank	5,000
(2) Cash in office	2,000
(3) Paid salary to establishment ...	115
(4) Paid freight on stores .	25
(5) Received a cross cheque in payment of value of goods sold .	1,000
(6) Paid by cheque value of goods purchased ...	2,000
(7) Discounted an acceptance at 1 per cent	1,000
(8) Remitted to Bank for deposit ...	1,000

4 Name the principal books of a merchant in which the following transactions are recorded, indicating the debit or credit sides affected —

	Rs
(1) Sold goods for cash	100
(2) Sold goods to A Davis	500
(3) Bought goods of J Richardson ...	1,000
(4) Accepted J Richardson's draft ...	1,000
(5) Paid insurance charges by cheque on Bank ...	500

		Rs
(6) Lent cash on pro note	.	300
(7) Wrote off a bad debt	...	100
(8) Paid interest to the partner	...	100

5 Journalise the following five items with full narration indicating the debit and credit sides of the Ledger heads affected —

- (1) Received a consignment of 2,000 maunds of goods from T Smith invoiced at Rs 10 per maund
- (2) Sold out of the above consignment 3,000 maunds to R. Norton at Rs 12 per maund and 2,000 maunds to R. Peters at Rs 12-8 per maund
- (3) Purchased additional premises, Rs 10,000.
- (4) Paid interest on Capital Account of J Wood, Rs 500.
- (5) Wear and tear of business premises, Rs 100

6 G Williams' balance-sheet on 31st December 1918 was as follows .—

Assets

		Rs
Cash in Bank	...	10,000
Cash in office	..	1,000
Bills Recervable	.	4,000
Stock of goods	.	20,000
Business premises	.	15,000

Liabilities

		Rs
Bills payable	...	4,000
Sundry creditors	...	6,000

R Davis joined the firm with a cash investment of Rs 10,000

On the 31st December 1919 Profit and Loss Account recorded the following —

- (1) Interest to partners at 6 per cent per annum
- (2) Discount paid on bills, Rs 50
- (3) Trade charges, Rs 1,850
- (4) Bad debts written off, Rs 200.
- (5) Insurance charges, Rs 400
- (6) Gain in value of goods at stock-taking, Rs 8,000

Calculate the share of profit or loss of each partner

7. Assuming that G Williams and R Davis drew Rs 1,000 and Rs 400 respectively for personal expenses from their accounts as given in Question 6 above, prepare the Ledger Accounts and the Current and Capital Accounts of the two partners

8 Describe in detail how stock is taken at the end of the year and entered in the Balance Sheet and Profit and Loss Account.

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